

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
--------	-----------------------	-----------------------------

Object Category AA**Object Class AAB**

5101	1131, 1133, 1144, 1179, 1180, 1185, 1186, 1200, 1212, 1213, 1214, 1215, 1216, 1217, 1218	PERSONAL SERVICES EARNINGS Includes gross amounts of salary/wage payments. Does not include any overtime paid, compensatory time earned, or leave paid. (Overtime worked but not paid [code "W"] affects cost accounting only. Hours coded as overtime worked but not paid, increase the number of hours but do not increase gross pay.)
5110	1250, 1251, 1252, 1264, 1265	LEAVE PAID Includes Annual Leave, Sick Leave, Other Leave, Converted Sick Leave, and Holiday Paid Leave. For compensation time see 5135.
5120	1119, 1120, 1121, 1122, 1123, 1142, 1146, 1148, 1202	MISCELLANEOUS EARNINGS Includes uniform allowance reimbursements, employee's property use rental, private vehicle/commuting allowance, on-call pay, witness pay, misc. earnings, and special pay.
5130	1178, 1181, 1193, 1205, 1206	OVERTIME PAID (FLSA EXMPT/NON) Payments for overtime worked by employees, paid with payroll warrants. Does not include compensatory time earned.
5135	1116, 1253, 1266, 1271, 1277, 1278, 1297, 1298	COMP/EXCESS TIME USED Compensation and excess hours time earned by employees. Only used when actually paid to employees.
5140	1267, 1269	COMP/EXCESS EARNED (FLSA N/EX) Compensation time and excess hours time when earned. See 5135 when used.
5141		COMP EARNED- - FLSA EXEMPT Used to record the compensation time earned by FLSA exempt employees, but not paid during the same pay period. Only used by agencies that have chosen to charge FLSA exempt employees compensation time when earned. See 5135 for when used.

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
5146	1115	FLSA BACK PAY Compensation for overtime worked and not paid at time and one half from November 1, 1989 to December 6, 1991, for employees who were classified as FLSA exempt who should have been classified as FLSA non-exempt.
5147		PERSONAL SERVICES COST ALLOC May be used to make lump sum allocations of personal service costs.
5148		PERSONAL SRV COST ALLOC REIMB Can be used to set up negative expense budgets for personal service costs.
5149		GROSS PAYROLL DEFAULT Default code for payroll costs.
5150	1132, 1134, 1135, 1136, 1137, 1138, 1139, 1140, 1141, 1149	INCENTIVE AWARD To record taxable incentive award or bonus payments to employees made on a payroll check. May also be used for service awards for years of service if the payment is made on a payroll check. (Only used for payments processed on payroll checks - not for payments through the warrant system. See object 5155) See policy FIACCT 05-04.06.
5152		PAYROLL UNCOLLECTED OVERPMTS To write off uncollected payroll overpayments made to employees who have terminated and not made repayment. Used only by State Payroll at calendar year end.
5155		SERVICE AWARD PAID ON VOUCHER To record taxable employee benefits for years of service and retirement awards paid through the warrant system. Includes awards of currency, savings bonds, and gift certificates purchased with a state warrant. Do not use for incentive awards or recognition awards paid on payroll checks. See object 5150. For non-taxable awards see object 6270. See policy FIACCT 05-04.07.
5310	1143	25% SICK LEAVE INCENTIVE 25% of sick leave balance payout at retirement.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
5320	1113, 1143, 1295	FINAL LEAVE PAY OUT Payout of leave to terminated employees.
5325	1114	FINAL SETTLEMENT PAY OUT Pay out of settlement to terminated employees.

Object Class AAC

5154		CONVERTED HEALTH PREMIUM To record cost of paid health insurance for unused sick leave of retired employees.
5180	2301, 2306, 2307, 2308, 2309, 2310, 2313, 2317, 2320, 2322, 2323, 2325	HEALTH/DENTAL/LIFE INSURNACE Costs of medical, dental, and life insurance, and long term disability.
5190	2314, 2315	EMPLOYER INSURANCE Includes state Unemployment Insurance and Workers Compensation charges.

Object Class AAD

5160	2330, 2331, 2333, 2350, 2351	STATE RETIREMENT State paid retirement amounts for employees. Includes employee vested amounts and state matching amounts.
5165		DWS INDEPENTNT RETIREMENT PLAN Employee and employer paid amounts for Travelers Insurance Retirement Plan.
5168		401K EMPLOYEE VESTED Employee vested portion of retirement for employees on the State's Non-Contributory Retirement plan, paid by the State.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
5169		401K LEAVE CONVERSION Used to record the annual leave at the end of a calendar year that is converted into the employee's 401K plan in accordance with statute.
5170		FICA / MEDICARE Employer portion of FICA premiums paid by the State for state employees.
Object Class AAE		
5191		ISF ACCRUED PAYROLL EXPENSES Used by Internal Service Funds to record accrued payroll expenses.
5194		SUBSISTENCE RENT State payment of subsistence rent for employees.
5195		SUBSISTENCE MEALS State payment of subsistence meals for employees.
5196		CONSOLIDATED FRINGE BENEFITS All employee fringe benefits are consolidated in this object on the cost accounting reports.
5198		COMP ADDITIVE - FLSA EXEMPT Benefits on compensation time for FLSA exempt employees when earned. Only used by agencies that have chosen to charge FLSA exempt employees compensation time when earned.
5199	1268, 1270, 1272	COMP/EXCESS ERND-BENFT FLSA EX Benefits on compensation time and excess hours time when earned.
5200		COMP/EXCESS - EVEN YEAR For Comprehensive Annual Financial Report adjustments to compensation and excess hours time earned by employees amounts. Used in even fiscal years.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
5201		COMP/EXCESS - ODD YEAR For Comprehensive Annual Financial Report adjustments to compensation and excess hours time earned by employees amounts. Used in odd fiscal years.
5300	2316, 2335, 2336, 2337	STATE LEAVE POOL Percent of payroll charge for Termination / Post- Employment Pools and Comp / Excess Pools.
5380		USOE STIPEND PAYMENTS Board of Education employees early retirement stipends
5391		ACCRUED ANNUAL & CONVERT SICK Used to record the change in liability for Annual and Converted Sick Leave in the Termination Pool funds at year end.
5392		ACCRUED POST EMPLOYMENT BENEFIT Used to record the change in liability for Post-Employment benefits in the Termination Pool funds at year end.
5393		EXEMPT COMP/BENEFIT ACCRUE ADJ Used to record the change in the liability for compensation time for FLSA exempt employees at year-end. Also includes the adjustment for the difference in the total comp and excess liability benefit rate recorded in state agency's comp and excess pools at year-end and the benefit amount according to GAAP.
5397		BENEFITS COST ALLOC TRANS May be used to make lump sum allocations of fringe benefit costs.
5398		BENEFIT COST ALLOC REIMBURSBLE Can be used to set up negative expense budgets for benefit costs.
5399		PERSONAL SERVICE APPROPRIATN To record appropriations for all personal services.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
--------	-----------------------	-----------------------------

Object Category BB

Object Class	BBA
---------------------	-----

6001		IN STATE SHORT TERM MTR POOL Includes charges for the daily rental of motor pool vehicles. See 6002 for private vehicle travel reimbursements.
6002	1183	IN STATE AUTO MILEAGE REIMBSMT Includes mileage reimbursements for in state use of private automobiles. See 6001 for motor pool vehicle daily rental charges.
6003		IN STATE MISC TRAVEL EXPENSE Use for in state travel expenses not specifically identified elsewhere, such as tips or authorized phone calls, etc. When using this code for telephone expenses, indicate the total amount of business calls and the total amount of personal calls on the travel reimbursement form. Telephone expenses incurred during travel may be charged to 6132 Communication Services (DOE Code 01). Includes miscellaneous travel expense for members of boards, councils, and committees. Use 6276 for registration costs and other costs of workshops, conferences, and conventions. registration costs and other costs of workshops, conferences, and conventions.
6005		IN STATE MEAL REIMBURSEMENT Includes costs of meals incurred during state business conducted in the State of Utah.
6006		IN STATE LODGING REIMBURSEMT Includes lodging costs incurred during state business conducted in the State of Utah.
6007		IN STATE TRANSPORTATION COSTS Includes costs relating to mileage for airplanes, airplane tickets, airplane rental, car rental for in state travel and ferry tolls.
6012		IN STATE TRAVEL-BD,CNCL,COMM May be used on an IAT or Business Travel Account Payment Voucher form to reallocate travel expenses from specific travel expense accounts to this summary account. Includes mileage for private autos and airplanes, airplane tickets, airplane rental, car rental, and any other travel expense for in state travel of members of boards, councils, and committees.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6013		IN STATE PER DIEM -BD,CNCL,COM May be used on an IAT to reallocate travel expenses from specific travel expense accounts to this summary account. Includes per diem (meals and lodging) for members of boards, councils, and committees.
6015		IN STATE OTHER TRAVL DEPT OPTN To record other travel expenses incurred that are not specifically identified with other travel expense codes.
6047		IN STATE COST ALLOCATION Use to transfer in state travel cost from one organization to another in total.
6048		IN STATE TRAVEL CLEARING To temporarily charge in state travel costs until the costs are distributed to the appropriate accounts. The charges to this account include travel advances, direct state billing for airline tickets, and Business Travel Account (BTA) payments that are not charged directly to the appropriate travel account. (The BTA payment may be charged to this account and later removed from this account and charged to the appropriate travel account on the travel reimbursement form. This allows the travel reimbursement form to show the total cost of the trip.)
6049		IN STATE TRAVEL APPROPRIATION To record appropriations for in state travel.

Object Category CC

Object Class	CCA
6052	OUT STATE AUTO MILEAGE REIMB Includes mileage reimbursement for use of private autos, or the cost for motor pool vehicle rentals when traveling out of state.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6053		OUT STATE MISC TRAVEL EXP Use for any out of state travel expense not specifically identified elsewhere such as tips or authorized phone calls. When using this code for telephone expenses, indicate the total amount of business calls and the total amount of personal calls on the travel reimbursement form. Telephone expenses incurred during travel may be charged to 6132 Communication Services (DOE Code 01). Includes miscellaneous travel expenses for members of boards, councils, and committees. Use 6276 for registration costs and other costs of workshops, conferences, and conventions. registration costs and other costs of workshops, conferences, and conventions.
6055		OUT STATE MEAL REIMBURSEMENT Includes costs of meals incurred during state business conducted out of the State of Utah.
6056		OUT STATE LODGING REIMBURSMT Includes lodging costs incurred during state business conducted out of the State of Utah.
6057		OUT STATE TRANSPORTATION Costs relating to airplanes including mileage, tickets and rental, car rental, and ferry tolls for out of state travel.
6062		OUT STATE TRAVL-BD,CNCL,COMM May be used on an IAT to reallocate travel expenses from specific travel expense accounts to this summary account. Includes mileage for private autos and airplanes, airplane tickets, airplane rental, car rental, and taxis for out of state travel by members of boards, councils, and committees.
6063		OUT STATE PER DIEM-BD,CNCL,COM May be used on an IAT to reallocate travel expenses from specific travel expense accounts to this summary account. Includes per diem for members of boards, councils, and committees.
6096		CENTRAL TRAVEL ACCT CLEARING Used to initially record all purchases made with the MasterCard Central Travel Accounts. These accounts are used to purchase airline tickets. Agencies should then reclassify these expenditures to more descriptive object codes.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6097		OUT STATE COST ALLOCATION Use to transfer out of state travel cost from one organization to another in total.
6098		OUT STATE TRAVEL CLEARING To temporarily record out of state travel costs until the costs are distributed to the appropriate accounts. Includes out of state travel advances. The charges to this account include travel advances, direct state billing for airline tickets, and Business Travel Account (BTA) payments that are not charged directly to the appropriate travel account. (The BTA payment may be charged to this account and later removed from this account and charged to the appropriate travel account on the travel reimbursement form. This allows the travel reimbursement form to show the total cost of the trip.)
6099		OUT STATE TRAVEL APPROPRIATN To record appropriations for out of state travel.

Object Category DD

Object Class	DDA
6119	FINGERPRINT/BACKGROUND CHECK Used to record the costs associated with processing fingerprint and background checks required by statute for licensure or registration. Includes fingerprint and background checks by the Utah Bureau of Criminal Identification, the Federal Bureau of Investigation, and the Utah Department of Public Safety.
6120	CLIENT SUPPORT-IN STATE TRAVEL Includes the cost of travel within the State that is purchased by State employees but used by agency clients.
6121	CLIENT SUPPORT-OUT OF ST TRAVL Includes the cost of travel outside of the State that is purchased by State employees but used by agency clients.
6122	CLIENT SUPPORT-FOOD Includes the cost of food that is purchased by State employees but consumed by agency clients.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6123		CLIENT SUPPORT-OTHER SERVICES Includes the costs of items or services other than travel and food that is purchased by State employees but consumed or used by agency clients.
6126		WIRELESS COMMUNICATION SERVICE For cell phone, pager, and other wireless communication service charges from vendors. For purchase of pager and cell phone equipment use 6189.
6127		COLLECTION COSTS For fees charged by private sector collection vendors to collect state receivables and for garnishment fees, court fees, and other collection related costs.
6128		SPECIALIZED DHS COMM SERVICES For use by the Department of Human Services to record cell phone reimbursements received from employees for personal calls.
6129		ELEC FUND TRANSFER FEES Fees charged by the bank to process electronic fund transfers transactions.
6130		POLICYHOLDER DIVIDENDS For dividends paid to insurance policy holders.
6131		ADVERTISING & LEGAL PUBLICATNS Includes printed or broadcasted (radio or television) advertising, and other publicity expenses, and legal publication of official notices.
6132	1182	COMMUNICATION SERVICES Includes telephone, telegraph, teletype, and cable monthly service charges and telephone conference call charges. For cell phone, pager and other wireless communication service charges use 6126.

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
6133		FREIGHT AND DRAYAGE Includes outgoing freight, express, and delivery charges. Freight and drayage on incoming shipments is normally charged to the expenditure object to which the cost of goods being shipped is charged.
6134		INVESTIGATIONS Includes special investigations, undercover expenses, etc.
6135		OTR CONTRACTUAL SRVCS-NON MED Includes services of independent contractors, additional help obtained from employment services, and package agency contract payments. Expenditures need NOT be on state contract to use this code. See 5103 for contractual employees. For services of professional and technical persons, see 6137. For contracted labor used in upkeep or repair of buildings, see 6171. For data processing systems development by vendors, see 6618. For non-capitalized data processing consulting services by vendors, see 6593. Also see policy on IRS 1099 reporting requirements.
6136		POSTAGE AND MAILING Includes postage stamps, postage for postage meters, envelopes, postcards, post office box rentals, express mail and other postal services.
6137		PROFESSNL & TECH SRVCS-NON MED Includes services of professional or technical persons or entities (such as partnerships and corporations). Such services include, but are not limited to the following: Accounting and Auditing, Education, Court Reporters, Engineering, Legal, Actuarial, Architecture, Research, Veterinarians. For medical related services see 6155. This also includes consultants for special studies and paying agents fees for services handling payment interest and principal on bonded debt. For services in connection with capital outlay expenditures, use the appropriate capital expenditure objects. For data processing systems development by vendors, see 6618. For non-capitalized data processing consulting services by vendors, see 6593. Also, see policy on IRS 1099 reporting requirements.
6138		ATTORNEY'S FEES Includes Attorney General's billings as well as outside attorney charges.
6139		TESTNG/GRADNG/INSPECTNG NON-MD Includes testing, grading, inspecting, assaying, sample testing, research work, and materials purchased for such purposes. Also includes the cost of construction inspections.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6140		LAUNDRY/LINEN & DRY CLEANING To be used for laundry, linen and dry cleaning services only, not to be used for purchases of equipment.
6141		ADMINISTRATIVE SERVICES For use by Internal Service Funds for administrative charges.
6142		JANITORIAL SERV CONTRACT To be used for regular janitorial services including occasional cleaning services such as windows and walls washing. For janitorial supplies or occasional maintenance or repair services, see 6171 and 6176.
6143		MOVING EXPENSES To record costs of materials and services associated with moving offices to new locations.
6144		WITNESS FEES For witness costs for court or administrative hearings.
6145		REQUIRED TECHNICAL REFERENCES To be used for essential, continuing, professional or technical reference books, subscriptions and services necessary to perform duties, including Commerce Clearing House, Utah Code, Wall Street Journal, etc. For books and subscriptions for information purposes, see 6185.
6146		RECRUITING EXPENSES Use this code for the cost of bringing prospective employees to your office for interviews. This would include any travel cost (transportation, lodging) that you agree to pay for job applicants. Any other current expenses directly related to recruiting could be charged to this account. For new employee relocation expenses use 6277.
6147		CREDIT CARD FEES Use this code to record fees charged by credit card companies when the State accepts credit cards for payments of fees, taxes, or any other payments. This is the discount charged by credit card companies.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6148		PAYROLL WARRANT FEE Used to record fees charged by the State payroll section for processing payroll warrant requests. When an agency's request for a payroll warrant is processed, the payroll system automatically charges the fee to the employee's low org.
6149		BOTTLED WATER SERVICE Use this account for the cost of bottled drinking water services.
6150		INTERNET ACCESS FEE COLLECTION For the collection and payment of Internet web access fees. Use to record the collection of web access fees paid by customers which are received from their credit card companies and then use to record the reimbursement of these web access fees to the State web access company for their services.
6154		OTR CONTRACTUAL SRVCS - MED Includes services of independent contractors for medical related services. For non-medical services see 6135.
6155		PROFESSNL & TECH SRVCS - MED Includes services of professional or technical persons, consultants, or entities for medical related services. For non-medical services see 6137.
6158		INTERNET TRANSACTION CHARGES Per transaction charges for processing customer payments on State web sites.
6159		INTERNET GATEWAY CHARGES Ongoing charges for Internet gateway services for State web sites that process customer payments.
6160		E CHECK PROCESSING CHARGES Charges for processing electronic checks. Before an agency may accept electronic checks as a form of payment, they must get approval from the State Treasurer's Office.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6169		E CHECK RETURN FEES Fees charged in connection with electronic payments due to insufficient funds or incorrect bank information.

Object Class DDB

6161		RENTAL OF LAND & BUILDINGS Includes rental of land, office, warehouse, storage, garage, and other buildings. Buildings leased with an option to purchase or capital leased should be charged to the appropriate capital expenditure objects.
6162		RENTAL OF EQUIP EXCEPT DP&PHOT Includes rental of adding machines, typewriters, postage meters, furniture, office equipment and all other equipment. For rental of data processing equipment see 6587, for rental of photocopy machines see 6186 or 6234. Capital leases should be charged to the appropriate capital expenditure objects.
6165		RENTAL OF MOTOR POOL VEHICLES Used for motor pool vehicle monthly rental charges. See 6002 for private vehicle travel reimbursements and 6001 for daily motor pool vehicle rental charges.
6166		PARKING SPACE RENT/BUS PASSES Includes costs for rental of parking space for motorized vehicles and bus passes.
6167		PRIVATE VEH COMMUTING ALLOC For costs related to commuting, including private vehicle use for car pools.

Object Class DDC

6170		MTR VC CON TO COMP NATURAL GAS Used by DAS - Fleet Operations for costs to convert motor vehicles from gasoline to compressed natural gas.
------	--	---

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
6171		BUILDINGS & GROUNDS - OS & M Includes materials and contracted labor used in the upkeep or repair of buildings, including repairs to fixtures, permanently attached or installed (such as wiring, plumbing, central heating, and central air conditioning) and of grounds (such as walks, fences, grounds lighting systems, landscaping, tree-trimming, and lawn cutting). Such repairs should be occasioned by ordinary wear and tear or by physical damage and should tend to preserve or maintain the value of the property. Cost of extensive remodeling or new additions should be charged to capital outlay objects. For janitorial services, see 6142. For janitorial supplies, see 6176. For laundry services, see 6140. For greenhouse or nursery supplies, see 6205. For fencing materials, see 6215.
6172		MOTOR VEHICLES - OS & M Includes gasoline and diesel fuel for the operation of motor vehicles. May also include repair parts, materials and labor for the maintenance of motor vehicles. For repairs due to damage, use object 6174.
6173		MOTOR POOL VEHICLES - OS & M To record operating and maintenance costs of motor pool vehicles including repair parts, materials, and labor.
6174		REPAIRS TO DAMAGED VEHICLES Includes repair costs of vehicles damaged by accidents, flood, wind, etc.
6175		OTHER EQUIPMENT - OS & M Includes fuel, batteries, tires, tubes, operating supplies, repair parts, materials, labor used for the operation, maintenance, or repair of all equipment other than motor vehicles. Includes such equipment (other than photocopy equipment and data processing equipment) as agriculture and landscaping equipment, communications equipment (not attached to motor vehicles), shop and plant equipment, and other office equipment.
6176		HOUSEHOLD LAUNDRY & JANIT Includes laundry soaps, salt for water softener, starch, brooms, pails, mops, sponges, disinfectants, cleaners, vacuum bags, grill bricks, etc.
6177		BUILDING & GROUNDS SECURITY Includes alarm systems for fire and burglary protection and contracted security services including armored car services.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6178		GARBAGE SERVICES Includes charges for garbage pick up.
6179		AIRCRAFT - OS & M Includes maintenance charges, supplies, small replacement parts, etc., for routine aircraft operations.
6180		SMALL ENGINE - OS & M Includes operating, maintenance, and repair costs for small engines like chainsaws, water pumps, generators, gas drills, earth augers, weed trimmers, edgers, lawnmowers, blowers, and tillers, etc.
6291		RECREATION VEHICLE - OS & M Includes golf carts, ATVs, motorcycles, grounds maintenance carts, four wheelers and other utility carts.
6292		HEAVY EQUIPMENT OS&M Includes backhoes, loaders, forklifts, graders, dozers, transports and trailers, and farm tractors, etc.
6293		EXCESS MILITARY EQUIP BUILD UP Includes refurbishing and modifications to excess military trucks, transports, heavy equipment, trailers, pumps, and water tanks, etc.
6295		FARM IMPLEMENT - OS & M Includes tractor drawn plows, discs, tillers, sprayers, seeders, spreaders, levelers, and rollers, etc. Includes refurbishing and modifications to excess military trucks, transports, heavy equipment, trailers, pumps, and water tanks, etc.

Object Class DDE

6181	OFFICE SUPPLIES Includes office supplies, paper, pens, folders, notary seals, staplers, paper cutters, name plates, business cards, etc. See 6582 for data processing supplies. For disk packs or EDP equipment see 6613, or see 6187 and 6188 for small office equipment.
------	---

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6182		PRINTING & BINDING Includes printing and binding, for annual reports, special law reports, forms, checks, or warrants. For photocopy costs see 6186. For printed forms furnished to the public in large quantities see 6221.
6183		ENGINEERING SUPPLIES Includes drafting and other engineering supplies (other than office supplies) including warning flags or signs, surveyors stakes, etc.
6184		EDUCATIONAL & RECREATION SUP Includes audio visual aids, phonograph records, videos, CDs, tape recorder tapes, athletic supplies, handicraft and vocational supplies and other training materials and supplies for patients or inmates, and textbooks. See 6185 for books, publications, and subscriptions.
6185		BOOKS & SUBSCRIPTIONS Books and subscriptions used for informational purposes including maps, newspapers, magazines, trade publications, periodicals and other subscription costs. For use by a public library, see 6251 and 6252. For required technical references see 6145.
6186		PHOTOCOPY EXPENSES Includes rental, repair and maintenance costs of photocopy machines, microfilm reader/printers, fax machine usage charges, supplies, and payments to other agencies for copies made.
6289		ADVERTISING SUPPLIES Includes promotional hats, lapel pins, shirts, pens, mugs, decals, and videos, etc.

Object Class DDF

6191	UTILITIES - NATURAL GAS Payment to public utilities for natural gas.
6192	UTILITIES - ELECTRICAL SERVICE Payment to public utilities for electrical service.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6193		UTILITIES - WATER Payment for water service.
6194		UTILITIES - OTHER Includes fuel used for heat or light other than natural gas.
6195		HIGH TEMPERATURE WATER Payments for high temperature water services.
6196		UTILITIES - SEWER Payments to public utilities for sewer services.

Object Class DDG

6201	FARM SUPPLIES Includes supplies used in farming such as fertilizers, binder twine, rope, bailing wire, harness supplies, pesticides, veterinary supplies, and tarpaulins.
6202	FORAGE, FEED, AND SEED Includes forage, feed, feed supplements, and seed.
6203	WILDLIFE STOCK Includes all birds, fish, and animals purchased for game stocking.
6204	FISH EGGS Includes fish eggs used for stocking purposes.
6205	GREENHOUSE & NURSERY SUPPLIES Includes supplies used in the operation of a greenhouse or nursery, such as seeds, plants, shrubs, trees, pots, fertilizers, pesticides, flats, garden hose, etc.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6206		FERTILIZERS AND CHEMICALS Includes all chemicals applied or used in the agricultural horticultural and forest health industry including fertilizers, herbicides, pesticides, fungicides, and acid treatments.
6207		SOIL MEDIUMS & GROWTH REG Includes soil mixtures, texture additives, compost, sand, mycorrhizal inoculum, growth regulators for vegetative plant development.
6208		CONTAINER PLANTS Includes plastic planting containers watering trays and seed germination trays for production of plants and vegetables.
6209		IRRIGATION SUPPLIES Includes above and below ground irrigation pipe, fittings, glue, sprinklers, risers, pumps, nozzles, spray heads, and drip systems.

Object Class DDH

6211	NATURAL RESOURCE UNIFORMS Includes clothing and uniforms that are AUTHORIZED and required for Natural Resources employees.
6212	MERCH PURCHASED FOR RESALE Includes materials purchased for resale including raw materials purchased for manufacture of resale merchandise, such as brooms, license plates, etc. Internal service funds use 6236 and 6237.
6213	CLOTHING AND UNIFORMS Includes clothing and uniforms, footwear (including repairs thereto), buttons, thread, elastic, shoelaces, mending materials and yard goods, leather, shoe binding, and special clothing designed for safety purposes.
6214	FOOD Includes all food for human consumption, as well as livestock and live poultry purchased for use as food. Includes cases of food for use by institutions. Use 6271 or 6276 for food for meetings and seminars, etc.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6215		FENCING MATERIALS Includes wood posts, metal posts, wire, and other fencing materials used to repair fences.
6216		ROAD MATERIALS Includes fill and road base materials, gravel, asphalt, and other road materials.
6217		TRAFFIC PAINT Includes paint and beads for stripping and lettering of roads and highways.
6218		TRAFFIC SIGNS & SIGNALS Includes repair or maintenance of traffic-regulating signs and signals.
6219		MEDICAL/SURGICAL & LAB SUPPLS Includes X-ray film and supplies, gauze, tape, first aid kits, clinical thermometers, crutches, wheelchairs, oxygen, chemicals, dyes, glassware, developing trays, etc. For veterinary supplies see 6201.
6220		DRUGS Includes medicine and drug purchases for institutional use. For medication prescribed for an individual's care, see 6244.
6221		PRINTED FORMS FOR PUBLIC DISTB Includes printed forms and publications which are furnished to the public in large quantities (such as income tax return forms and water conservation publications).
6222		PHOTOGRAPHIC SUPPLIES Includes photographic and blue-printing supplies and services such as film processing and developing, printing chemicals, and microfilm supplies.
6223		MICROFILMING SRVCS & SUPPLIES For contracted microfilming services and supplies.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6224		SMALL TOOLS & INSTRUMENTS Includes craftsmen's small tools and equipment, wheelbarrows, shovels, rakes, ammunition, badges, handcuffs, and safety devices, such as flashing lights, reflectors, welding goggles, and firearms under \$5,000 etc. For Firearms over \$5,000, see 6711.
6225		PUBLICATIONS FOR RESALE Includes state-sponsored publications published for resale, such as the Wildlife Resources bimonthly magazine and the Historical Society quarterly magazine.
6226		LICENSE PLATES AND TAGS Includes cost of motor vehicle and other license tags.
6227		PACKAGING COSTS Includes cardboard boxes, wooden boxes, wire, staples, twine, tape, glue, and other packaging materials.
6228		VIDEO SUPPLIES & EQUIPMENT Includes video recorders/players, cameras, cables, power packs, etc.
6229		FIRE FIGHTING SUPPLIES Includes fire cache tools such as shovels, pulaskies, fire shelters, canteens, headlamps, batteries, and food rations. Includes protective clothing such as fire resistant shirts and trousers, gloves, hard hats, and goggles. May include hose, hose reels, nozzles, ladders, and sirens.
6230		ARCHAEOLOGICAL SUPPLIES Tools and supplies used by archaeologists in the field, including shovels and other digging equipment, radio-carbon dating equipment, and excavation tools.
6231		SHOP SUPPLIES Includes shop supplies not intended for resale that are used in the manufacturing of products for resale.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6232		WATER CONSERV MAT-PUBLIC DIST Used by the Tax Commission for the purchase of cigarette stamps for resale to distributors.
6232		WATER CONSERV MAT-PUBLIC DIST Water education and conservation materials and supplies distributed to the public. Includes low flow shower heads and water conservation kits.
6233		HOUSEHOLD SUPPLIES Includes bedding, mattresses, curtains and hardware, towels, utensils, dishes, carts, trays, replacement light globes, toilet paper, hair nets, paper and plastic supplies, hot pads, etc.
6296		PERSONAL PROTECTIVE EQUIP For specialized clothing and other equipment designed to provide personal protection. Includes equipment for structural and wild-land firefighters and equipment used for on site work and inspection of mines, oil and gas wells, abandoned mines, and other reclamation projects. Includes steel-toed boots, safety glasses, earplugs or protectors, hard hats, rope, harnesses, rain gear, respirators, gloves, air packs, and personal environment equipment.
Object Class DDJ		
6234		ISF RENTAL OF PHOTOCOPY EQUIP Rental or lease expense for photocopy equipment used to provide photocopy services.
6235		ISF PHOTOCOPY FOR RESALE Photocopies for resale and maintenance of photocopy machines used to provide services.
6236		ISF UNCHANGED MERCH FOR RESALE Materials to be resold unchanged; includes items for store-type operation and disbursement, such as pencils, binders, paper, etc.
6237		ISF CHANGED MERCH FOR RESALE Materials sold in changed condition. Includes paper and supplies for print shops, repair shops, etc.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6238		ISF SERVICES FOR RESALE Services purchased for disbursement and billing to agencies.
6239		ISF POSTAGE FOR RESALE Postage purchased from United State Postal Services and reimbursed by fees charged to other entities, etc.
6240		ISF PHOTOCOPY EQUIP <\$5000 Purchases of photocopy equipment costing less than the capital outlay limit of \$5,000, used to provide photocopy services.

Object Class DDK

6241		STUDENT/INMATE PAYRL/TRNG Training or payroll costs to include on the job training wherein student or inmates are reimbursed for their time.
6242		REWARDS Includes reward payments such as those made for information leading to the apprehension of prisoners.
6244		STUDENT & INMATE MEDICAL COSTS Outside medical care and hospitalization, medical and occupations examinations; psychiatric and physiological examinations, artificial appliances and equipment, such as artificial limbs, eyeglasses, trusses, elastic stockings, hearing aids, etc.
6245		STUDENT & INMATE SUPPORT COSTS Includes costs for support of inmates such as toiletries, toothpaste, toothbrushes, razor blades, hair care products, tobacco, shoe polish, gratuities and indigent costs.
6246		REHAB RECREATIONAL COSTS Includes costs related to inmate, student, and special need clients recreational programs and activities.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6247		STUDENT & INMATE MED TRANSPORT Transportation costs incurred for Developmental Center students or inmates for medical related care.
6248		SPECIAL HEARING & PANEL COST To pay participants in pre-litigation panels for the Division of Occupational and Professional licensing.

Object Class DDL

6251		LIBRARY BOOKS & PAMPHLETS Books and pamphlets, including monographs and multi volume sets (except atlas and micro formed publications)
6252		LIBRARY SERIALS Magazines, journals, newspapers, periodicals, newsletters, and other publications issued over time (except micro-formed publications.)
6253		LIBRARY GRAPHIC MATERIALS Includes photographs, prints, and other still graphic materials, and maps, atlases, and charts.
6254		LIBRARY AUDIO-VISUAL MATL Includes sound recordings (audio tapes, cassettes, phonograph disks, CDs, etc.), motion pictures (film, video tapes, video disk, etc.), filmstrips, slide sets, and kits or programs consisting of any combination of the above.
6255		LIBRARY MICROFORMS Includes books, pamphlets, serials, and collections of manuscripts and archival material, reduced to a micro format (roll film, fiche, micro card, etc.), and issued by a publisher in that form.
6256		LIBRARY OTHER MATERIALS Other library material not covered by the above.

Object Class DDM

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
6258		ARBITRAGE REBATE EXPENSES Used to record arbitrage rebate expense as it is incurred for the GASB 34 government-wide statement of activities.
6259		REGULATE FEES LICENSES PERMITS For regulatory fees, licenses, permits, and registrations. Includes professional licenses, petroleum and underground storage tank fees, and other permits to conduct business.
6260		PURCHASING CARD CURRENT EXPENS Used to initially record all purchases made with the VISA Purchasing Cards issued by State Purchasing. Agencies may then reclassify these expenditures to more descriptive object codes if they desire.
6261		ASSESSMENTS AND TAXES Includes assessments and interest on water shares owned or used by the State of Utah, special improvement taxes, and property taxes.
6262		CLAIMS & DAMAGES Includes payments in settlement of claims and damages authorized under state statutes for injury to persons or property. For costs of land acquired by condemnation proceeding and settlement of damage claims, see 6901. For indemnity claims paid for destruction of property by wildlife, see 7306.
6263		INSURANCE & BONDS Includes premiums for all types of insurance and bonds including fire, burglary, casualty, fidelity bonds, etc. Includes notary fees paid. For employee benefit insurance premiums, see 5180.
6264		INTEREST ON BONDS & NOTES Includes interest on bonded debts or other borrowing.
6265		INTEREST & CARRYING CHARGES Interest on installment purchases, late charges, etc.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6266		CAPITAL LEASE INTEREST EXPENSE Interest expense on capital leases.
6267		SALVAGE & SUBROGATION RECOVERY The amount received from the sale of damaged property on which a total claim has been paid to the insured and title to the property has been obtained, or the amount received from a third party who is liable for the costs of an insured event that has been paid by the insurer. This is a refund of expenditure that offsets claims.
6268		PURCHASE DISCOUNTS LOST To be used when a vendor purchase discount is not taken. (See Finance Discount Policy)
6269		EMPLY TRAINING & DEVELOPMENT Includes costs associated with job related training and development of employees, such as seminars or single event training programs. For tuition assistance for college courses, see 6273 and 6282.
6270		EMPLOYEE RECOGNITION NON-TAX To be used for costs associated with years of service awards, retirement and award functions which may include refreshments and gifts. (Not to be used for taxable service, retirement, and incentive awards which are personnel service expenditures.) See 5150 and 5155 for taxable employee awards. See policy FIACCT 05-04.08.
6271		RECEPTIONS & ENTERTAINMENT Includes expense of properly approved receptions, public celebrations, departmental dinners, and breakfast or lunch meeting costs (including food) sponsored by a state agency.
6272		EXHIBITS, DISPLAYS, & AWARDS Includes exhibits, displays, and awards. Use 5150 for incentive awards.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6273		EDUCATIONAL ASSISTANCE-TAXABLE Used for taxable education aid to employees. Includes properly approved costs of tuition, books, and grants in aid allowable under the Department of Human Resource Management - Personnel Rules and Regulations. Taxable education includes 1) courses taken for a graduate degree or 2) courses taken which are not directly related to the employee's current job. (See 6282 for non-taxable educational assistance.)
6274		MEMBERSHIP DUES To be used for all costs of properly approved memberships, including government affiliations and professional or trade associations.
6276		CONVENTIONS, WORKSHOPS, ETC Includes properly approved registration costs and other costs (including food) of conventions, seminars, workshops, and committees. Use 6269 for employee training cost.
6277	1145	EMPLOYEE RELOCATION EXPENSE Includes all approved reimbursements to employees allowable under the State relocation policy.
6278		DATA BASE PURCHASE < \$5000 Costs related to the acquisition of a database of information costing less than \$5,000. This is for purchasing the information contained in a database not for a database operating system. For databases costing more than \$5,000, see 6745.
6279		BAD DEBT EXPENSE To be used to write off uncollectible accounts receivable.
6280		CASH PRIZES & AWARDS-1099 REPR Cash Prizes & Awards - 1099 Report
6281		PREMIERE SCHOLARSHIP Includes Board of Regents scholarships.

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
6282		EDUCATIONAL ASSIST NON-TAXBLE Used for non-taxable education aid to employees. Includes properly approved costs of tuition, books, and grants in aid allowable under the Department of Human Resource Management - Personnel Rules and Regulations. (See 6273 for Taxable Educational Assistance.)
6283	21	OVERTIME MEAL ALLOWANCE Used to record meal allowance for an employee not on travel status that is required to work overtime. See policy FIHRMS 02-27.06 for further details.
6284		ARTWORK & HISTORICAL TREASURES For paintings, sculptures, statues, monuments, etc., that cost less than \$5,000. Also used for paintings, sculptures, statues, monuments, etc., that cost more than \$5,000 and are preserved and maintained in perpetuity and meet all of the following conditions: a) Held for public exhibition, education, or research in furtherance of public service rather than financial gain. b) Protected, kept unencumbered, cared for, and preserved; c) Subject to an organizational policy that requires the proceeds from the sales of collections items to be used to acquire other items for collections. Paintings, sculptures, statues, monuments, etc., that cost more than \$5,000 and are not preserved and maintained in perpetuity and/or do not meet all of the above conditions in a., b., and c., must be capitalized and depreciated - see object code 6714.
6285		BLOODBORNE PATHOGENS MED SVC For medical services for employees that are directly related to the OSHA requirement for occupational exposure to blood borne pathogens.
6286		TRAINING & DEVL P-NON STATE EMP Costs associated with conferences, committee meetings and workshops for the professional development and training of non state employees. May include classroom substitutes for educators, participant reimbursements, consultant fees, meals, and supplies.
6793		LOSS/GAIN SALE OF FIXED ASSETS Used by the Division of Finance for fiscal year-end closing.

Object Class DDN

6287	UNCLASSIFIED OTHER Includes expenses not classifiable to any other object code.
------	--

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6288		UNDIST RETURNED CHECKS To be used in accordance with Division of Finance Policy. See FIACCT 05-14.01.
6299		RECYCLING COST / REFUNDS Includes cost of recycling programs. Includes collections from sale of paper or other recyclable products for recycling. This is a refund of expenditure that offsets recycling cost and paper cost.
6394		ISF - INVENTORY CLEARING Clearing account for inventory purchases before moving to balance sheet account.
6395		ISF - PREPAID EXP CLEARING Clearing account for prepaid expense purchases before moving to balance sheet account.

Object Class DDP

6301	ITS LOCAL PHONE SERVICE Charges from local providers for basic phone service. Object is used only by ITS.
6302	ITS CUSTOMER ACCESS Charges from local phone service providers for access to long distance. Charges are commonly referred to as Federal Access Service. Object is used only by ITS.
6303	ITS TELEPHONE ASSISTANCE Charges from local phone service providers for the Telephone Assistance Fund. Object is used only by ITS.
6304	ITS DEAF PHONE TAX Charges from local phone service providers for (Deaf) Relay Services. Object is used only by ITS.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6305		ITS 911 PHONE SURCHARGE Charges from local phone service providers for existing or future 911 Emergency Services. Object is used only by ITS.
6306		ITS MUNICIPAL PHONE TAX Charges from local phone service providers for Municipal taxes that apply. Object is used only by ITS.
6307		ITS UNIVERSAL SERVICE FUND Charges from local phone service providers for universal service charge. Object is used only by ITS.
6308		ITS ONE-TIME CHRG LOCAL PH COM Charges from local phone service providers for non-recurring charges, such as installations, parts, etc. Object is used only by ITS.
6309		ITS OTHER PHONE CHARGES Charges from phone service providers for miscellaneous charges. Object is used only by ITS.
6312		ITS MICROWAVE COMMUNICATION Microwave services charged to ITS. Object is used only by ITS.
6313		ITS PHONE VEND LABO/MATERIALS Provider labor and material charges charged to ITS. Object is used only by ITS.
6314		ITS POISON CONTROL CENTER TAX Charges from local phone service providers for poison control center taxes. Object is used only by ITS.
6315		ITS LONG DISTANCE CHARGES Charges for all long distance services charged to ITS. Object is used only by ITS.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6316		ITS TELECOM & DP MAINTNCE Maintenance charges for voice services charged to ITS. Object is used only by ITS.
6317		ITS EQUIPMENT EXPENSE Vendor charges for Common equipment provided to ITS. Object is used only by ITS.
6318		ITS ONE TIME CHARGE-EQUIPMENT Vendor charges for station and other equipment charged to ITS. Object is used only by ITS.
6319		ITS MUSIC ON HOLD Charges for Music on Hold features to ITS. Object is used only by ITS.
6320		ITS PAYPHONE Vendor charges for pay phones to ITS. Object is used only by ITS.
6321		ITS OPTIONS / FEATURES Option and feature charges to ITS from vendor providers. Object is used only by ITS.
6322		ITS CALLING CARDS Calling card charges to ITS from vendors. Object is used only by ITS.
6323		ITS DIRECTORY ASSISTANCE Directory assistance charges to ITS from vendors. Object is used only by ITS.
6324		ITS PRSNL COMM SYS (PCS) MO SV Vendor charges to ITS for PCS monthly service. Object is used only by ITS.
6325		ITS PRSNL COMM SYS (PCS) USAGE Vendor charges to ITS for PCS monthly usage. Object is used only by ITS.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6326		ITS PCS EQ Vendor charges to ITS for personal communication system equipment. Object is used only by ITS

6342		ITS PAGERS SERVICE Vendor charges to ITS for Paging Services. Object is used only by ITS.
------	--	--

Object Class DDR

6397		CURRENT EXPENSE COST ALLOC Used to make lump sum allocations of current expenses.
------	--	--

6398		CURR EXP COST ALLOC REIMBURSAB Can be used to set up negative expense budgets for current expenses.
------	--	--

6399		CURRENT EXPENSE APPROP To record appropriations for current expenses.
------	--	--

Object Class DDS

6151		OFFICE EQUIP FED RPT < \$5000 Use when federal requirements for capitalizing assets are less than the State minimum of \$5,000. For federal reporting only.
------	--	--

6152		OFFICE FURN FED RPT < \$5000 Use when federal requirements for capitalizing assets are less than the State minimum of \$5,000. For federal reporting only.
------	--	---

6153		OTHER EQUIP FED RPT < \$5000 Use when federal requirements for capitalizing assets are less than the State minimum of \$5,000. For federal reporting only.
------	--	---

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
6156		CURATION SUPPLIES/EQUIP< \$5000 Includes curation supplies and small equipment under \$5,000 such as storage shelves, archival and artifact storage boxes, light meters, polyethylene bags and poly bag heat sealers, accession folders, acid free paper, humidity cards, archival glue and pens, costumes, historical farm supplies and equipment, microscopes, calipers, dust masks, humidiguides, radio meters, and fume hoods.
6157		RADIO SHOP - EQUIP / SERVICES Charges from DAS-Information Technology Services for radio shop parts costing less than \$5,000 and labor.
6187		SMALL OFFICE EQUIP < \$5000 Small equipment under the capital outlay limit of \$5,000, such as typewriters, calculators, tape recorders, microfiche readers and hand held personal computers or electronic organizers.
6188		OFFICE FURNISHINGS < \$5000 Office furnishings under limit of \$5,000, such as file cabinets, desks, chairs, coat racks, bookshelves, and modular furniture walls, shelves, and surfaces, etc.
6189		OTHER SM EQUIP/SUPPLIES< \$5000 For non-office supplies and equipment costing less than the capital outlay limit of \$5,000 such as refrigerators, microwaves, pagers, cell phones, television sets, etc.
6190		CREDIT CARD PROC EQUIP < \$5000 Used to record the purchase of credit/debit card swiping equipment that costs less than \$5,000. These costs are considered electronic payment costs and may be included in determining the electronic payment fee amount added to licenses and fees. See the policy "Revenue - Electronic Payment Fees" for more information.

Object Class DDT

6400	REMODEL & IMPROVE-CURRENT EXP Used to record remodeling and improvement costs that are not eligible for capitalization.
6401	STATEWIDE ROOFING-CURRENT EXP Used to record roofing costs that are not eligible for capitalization.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6402		STATEWIDE PAVING-CURRENT EXP Used to record paving costs that are not eligible for capitalization.
6403		DEMOLITION-CURRENT EXP Used to record the costs of demolishing that are not eligible for capitalization.
6404		ASBESTOS ABATEMENT-CURRENT EXP Used to record asbestos abatement costs that are not eligible for capitalization.
6405		UTILITY IMPROVEMENTS-CURR EXP Used to record improvements to utilities that are not eligible for capitalization.
6406		SITE IMPROVEMENTS-CURRENT EXP Used to record improvements to job sites that are not eligible for capitalization.
6407		ENERGY CONSERV IMPROV-CURR EXP Used to record improvements that conserve energy that are not eligible for capitalization.
6408		EMERGENCY IMPROVMENTS-CURR EXP Used to record emergency improvements that are not eligible for capitalization.

Object Category EE

Object Class	EEA
6501	ITS BATCH/TSO CPU Processing charges on the central computer from ITS for TSO.
6502	ITS CICS CPU Processing charges on the central computer from ITS for CICS usage.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6503		ITS ADABAS CPU, I/O, CCT Processing charges on the central computer from ITS for ADABAS usage.
6504		ITS ORACLE MAINFRAME CPU Processing charges from ITS for Oracle Mainframe usage.
6505		ITS TAPE I/O Charges on the central computer from ITS for input (read) or output (write) on tape.
6506		ITS DISK I/O Charges for central processing from ITS for input (read) or output (write) on disk or mass storage.
6507		ITS ADABAS STORAGE Charges from ITS for central storage of ADABAS files at the central computer facility.
6508		ITS TAPE STORAGE/MIGRATED DATA Charges for migrated data storage and data stored on tapes located at the central computer facility or at the vault. Includes space rental specifically for data processing storage.
6509		ITS DISK STORAGE Charges from ITS data stored on mass (disk) storage.
6510		ITS UNIX DISK STORAGE Charges from ITS for data stored on UNIX storage.
6511		ITS ORACLE SHARED STORAGE Charges from ITS for Oracle shared storage.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6512		ITS ORACLE NON SHARED STORAGE Charges from ITS for Oracle non-shared storage.
6513		ITS UNIX COMPUTING Processing charges from ITS for UNIX usage.
6514		ITS ORACLE SHARED PROCESSING Charges from ITS for Oracle shared processing.
6518		ITS TAPE OCCUPANCY COST Charges from ITS for the elapsed time that tapes are mounted.
6519		ITS DB2 CPU Processing charges on the central computer from ITS for DB2 usages.

Object Class EEB

6520	ITS DPS EQP RENTAL-CAPTL HILL Used to pay periodic charges for rental of data processing equipment from ITS such as modems, printers, terminals, etc. (Not to be used for set monthly processing costs.)
------	---

Object Class EEC

6530	ITS LAN ADMIN - CAPITOL HILL Charges for development and maintenance by ITS of local area networks (LAN) within state agencies for Capitol Hill.
6531	ITS LAN ADMIN - OGDEN Charges for development and maintenance by ITS of local area networks (LANs) within state agencies for the Ogden Regional Center.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6532		ITS LAN ADMIN - PROVO Charges for development and maintenance by ITS of local area networks (LANs) within State agencies for the Provo Regional Center.
6535		ITS NETWORK SERVICES Charges from ITS for communication and networking services such as 3270 and data transmission line charges.
6537		ITS DPS MF/TELECOM - OGDEN Charges from ITS for telecommunication services to the Ogden Regional Center.

Object Class EED

6540		ITS EQUIP MAINTENANCE - HRDWRE Charges from ITS for hardware maintenance (i.e. mainframe, terminals, personal computers, etc..) Paid to ITS's maintenance section.
6541		ITS SOFTWARE & SOFTWARE MAINT. Charges from ITS for the purchase of software, software maintenance, and master license agreements.
6542		ITS MANUALS Charges for training manuals for systems and software used by ITS.
6543		ITS TRAINING Charges for data processing training provided by ITS.
6544		ITS WIDE AREA NETWORK CHARGES Monthly data processing connection charges to the Wide Area Network (WAN) system.
6545		ITS OPERATING CONSULTING ITS consulting services rendered to agencies.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6546		ITS HOSTING ITS hosting for managed, co-located, WEBSHERE, web static, and dedicated services, etc.

Object Class EEF

6550	ITS LASER PRINT Charges from ITS for laser print output from the central computer facility.
6551	ITS DPS PRINT - CAPITOL HILL Charges from ITS for print output from distributed computer systems at Capitol Hill.
6554	ITS MICROFICHE Charges from ITS for producing microfiche originals and reproductions.
6555	ITS SPOOLED LINE - LOCAL Charges from ITS for spooled print lines.

Object Class EEG

6562	AGR ELECTRO PLOTTER Charges from AGR for connect time and use of AGR's electrostatic plotter.
6565	AGR PERSONAL SERVICES Charges for the use of AGR's staff including management, planning and analysis, programming, processing, intern services, computer operators and tape services.
6566	AGR PROJECT SERVICES Charges from AGR for contracted projects.
6567	AGR REMOTE PORT ACCESS Charges from AGR to access the Prime Computer located in AGR from customer's on-site remote workstations.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6568		AGR MISCELLANEOUS Charges for all miscellaneous expenses not specifically chargeable to another AGR object code. This includes any overhead charges to non-state customers.
6569		AGR DATA COOP ITS charges for AGR services for co-operative agreements.

Object Class EEH

6570		AGENCY DP PORT CHARGES Charges for peripheral equipment such as terminals, personal computers, printers connected to an agency's mainframe computer or ITS.
6571		AGENCY DP PRNT/PLOT CHARGES Charges for laser print and other print output from an agency's mainframe computer system.
6572		AGENCY DP TRAINING CHARGES Charges for data processing training provided by the agency.
6573		AGENCY DP CPU CHARGES/VENDORS Charges for central processing unit (CPU) usage outside the agency.
6574		AGENCY DP PROGRAMMING CHARGES Programming charges within the agency.
6576		AGENCY DP DISTRIBUTION Charges for distribution expenses incurred by the agency's customers. These would include costs from the agency and ITS.
6577		AGENCY DP STORAGE CHARGES Charges for storage of data processing data on tape, disk or in vault.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6578		AGENCY DP LAN ADMIN CHARGES Charges to the operation of a local area network (LAN) within the agency.
6579		AGENCY DP CONSULTANTS Charges for data processing consulting services provided by the agency.
Object Class EEJ		
6580		DP HRDWRE MAINTENANCE SERVICES Charges for maintenance services provided by outside vendors.
6581		DP TRAINING Charges for data processing training provided by outside vendors.
6582		DP SUPPLIES Charges for data processing supplies such as tapes, disks, diskettes, cards, continuous paper, printer ribbons, etc.
6583		DP MISCELLANEOUS EXPENSE Miscellaneous data processing expenses.
6584		DP SUBSIDY Appropriated data processing charges paid by one organization to subsidize the cost of another organization (i.e. for local school districts).
6587		DP HARDWARE RENTAL Charges for rental of data processing hardware from outside vendors.
6588		DP SOFTWARE RENTAL Charges for rental of software from outside vendors.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6589		DP DATA ENTRY Charges for data entry by outside vendors.
6590		DP PROGRAMMING Charges for data processing programming by outside vendors.
6592		DP STORAGE Charges for storage of data processing data by outside vendors.
6593		DP CONSULTANTS SERVICES Charges for data processing consulting services. Use for current expense. For capitalized data processing consulting services, see 6618.
6594		DP PRINTING Charges for microfiche and other types of print output from outside vendors.
6595		DP SOFTWARE MAINT-VENDORS Monthly software maintenance charges for services provided by outside vendors including technical support and regular software upgrades.
6596		DP COMMUNICATE LINES-VEND Monthly line charges for connection to outside vendors (i.e. US West, AT&T, etc.).
6597		DP CURRENT EXP ALLOCATION May be used to allocate data processing current expense where the detailed costs are accumulated in one org and allocated to other orgs on a summary basis.
6598		DP CURRENT EXP ALLOC REIMBURSE Can be used to set up negative expense budgets for data processing current expenses.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6599		DP CURR EXP APPROPRIATION To record appropriation for data processing current expense.

Object Class EEK

6467	DP HWRE <5000 DESKTOP COMPUTER Purchase of data processing hardware and other data processing equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Included within this category are desktop devices used by a single individual / work station user, such as personal computer CPUs, PC monitors, network cards, keyboards, mice, personal desktop scanners, printers, modems, etc. The distinguishing factor is "used by a single individual or single work station" as compared to network connected devices used by multiple individuals in a working group environment. Basic software included with a typical purchase, such as pre-loaded or included Windows 95/98 or Windows NT operating systems, Microsoft Office Small Business Edition, etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.
6468	DP SOFTWARE <5000 NETWORK SFTW Purchases of data processing software that is below the \$5,000 capital outlay limit that is to be installed on a local area network (LAN) server. The below \$5,000 category classification will be applied "per complete unit". Includes vendor developed software under \$5,000, such as Novell NetWare, Microsoft Windows NT, GroupWise. For regular upgrades to software use 6541 or 6595.
6469	DP HWRE <5000 LAPTOP/NOTEBOOK Purchase of data processing hardware and other data processing equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Included within this category are laptop / notebook computers, PCMCIA cards, pre-loaded software, etc. The laptop / notebook computer may be used by a single user or multiple users within a working group's pool of laptops. The distinguishing factor is "portable computing device" as compared to a stationary desktop computing device. Basic software included with a typical purchase, such as pre-loaded or included Windows 95/98 or Windows NT operating systems, Microsoft Office Small Business Edition, etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
6470		<p>DP HARDWARE <5000 SERVERS</p> <p>Purchase of data processing hardware and other data processing equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Included within this category are computing devices, such as PC CPU's, PC monitors, network cards, keyboards, mice, scanners, printers, modems, etc. that are used as servers, such as Internet Web Servers (HTTP Servers), imaging system scanner servers, tele-commuting communications</p> <p>servers, local area network (LAN) servers, application servers, etc. The distinguishing factor is "server", which means multiple users will attach to this device and it is inter-connected to networks of computers. Basic software included with a typical purchase, such as pre-loaded or included Windows NT or Novell NetWare operating systems, Microsoft Internet Information Server(IIS), etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.</p>
6471		<p>DP HARDWARE <5000 PERIPHERALS</p> <p>Purchase of data processing hardware and other data processing equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Included within this category are peripheral devices such as LAN printers, LAN connected scanners, hubs, etc.</p>
6472		<p>DP SOFTWARE <5000 DATABASE</p> <p>Purchases of database software that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Includes vendor developed software under \$5,000. For regular upgrades to software use 6541 or 6595. Included within this category are costs for database software such as Oracle, Sybase, Microsoft SQL Server, Informix, etc.</p>
6473		<p>DP SOFTWARE <5000 OTHER</p> <p>Purchases of other data processing software that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Includes vendor developed software under \$5,000. For regular upgrades to software use 6541 or 6595. Included within this category is any other software items not specifically specified in the other two related accounts. Examples include Microsoft Office 2000, Adobe Acrobat, Visio, etc.</p>
6474		<p>DP HW FED RPT <5000 DESKTOPS</p> <p>Purchases of data processing equipment that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are desktop devices used by a single individual / work station user, such as personal computer CPUs, PC monitors, network cards, keyboards, mice, scanners, printers, modems, etc. The distinguishing factor is</p> <p>"used by a single individual or single work station" as compared to network connected devices used by multiple individuals in a working group environment. Basic software included with a typical purchase, such as pre-loaded or included Windows 95/98 or Windows NT operating systems, Microsoft Office Small Business Edition, etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.</p>

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
6475		<p>DP SW FED RPT <5000 NETWORK</p> <p>Purchases of data processing software that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements limit and is to be installed on a local area network (LAN) server. The below \$5,000 category classification will be applied "per complete unit". Includes vendor developed software under \$5,000, such as Novell NetWare, Microsoft Windows NT, GroupWise. For regular upgrades to software use 6541 or 6595.</p>
6476		<p>DP HW FED RP <5000 LAPTOP/NTBK</p> <p>Purchases of data processing equipment that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are laptop / notebook computers, PCMCIA cards, pre-loaded software, etc. The laptop / notebook computer may be used by a single user or multiple users within a working group's pool of laptops. The distinguishing factor is "portable computing device" as compared to a stationary desktop computing device. Basic software included with a typical purchase, such as pre-loaded or included Windows 95/98 or Windows NT operating systems, Microsoft Office Small Business Edition, etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.</p>
6477		<p>DP HWARE FED RPT <5000 SERVERS</p> <p>Purchases of data processing equipment that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are computing devices, such as PC CPU's PC monitors, network cards, keyboards, mice, scanners, printers, modems, etc. that are used as servers, such as Internet Web Servers (HTTP Servers), imaging system scanner servers, tele-commuting communications servers, local area network (LAN) servers, application servers, etc. The distinguishing factor is "server", which means multiple users will attach to this device and it is inter-connected to networks of computers. Basic software included with a typical purchase, such as pre-loaded or included Windows NT or Novell NetWare operating systems, Microsoft Internet Information Server(IIS), etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.</p>
6478		<p>DP HW FED RPT <5000 PERIPHERAL</p> <p>Purchases of data processing equipment that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are peripheral devices such as LAN printers, LAN scanners, hubs, etc.</p>

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6479		DP SW FED RPT <5000 DATABASE Purchases of data processing software that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are costs for database software such as Oracle, Sybase, Microsoft SQL Server, Informix, etc.
6480		DP SOFTWARE FED PRT <5000 OHTR Purchases of data processing software that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are any other software items not specifically specified in the other two related accounts.
6481		DP HARDWARE <5000 NETWORK EQUIP Purchases of network equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Included within this category are channel service units (CSU's), digital service units (DSU's), switches, routers, bridges, hubs, network analysis devices and software (e.g. network sniffers), or any other equipment that is used for communications between workstations, servers, and other destinations on a wide area network.

Object Category FF**Object Class** FFA

6611	DP EQUIP-WORKSTATIONS Any station of \$5,000 or more that has to be connected to a main processor in order to function properly.
6612	DP EQUIP-PROC-DESKTOP/LAPTOP Any station or system that may stand alone which cost \$5,000 or more. The \$5,000 or above category classification will be applied "per complete unit". Included within this category are items such as desktop personal computers that cost \$5,000 or more, laptop computers that cost \$5,000 or more.
6613	DP EQUIP-STORAGE This includes tape drives, disk drives, other mass storage devices, etc., of \$5,000 or more.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6614		DP EQUIP-COMMUNICATIONS This includes modems, communication controllers, etc. of \$5,000 or more.
6615		DP EQUIP-OUTPUT DEVICES This includes printers, print buffers, etc. of \$5,000 or more.
6616		DP SOFTWARE OVER 5000 NETWORK Software packages of \$5,000 or more purchased from outside vendors. There is usually little or no change to the software in order to use. Includes vendor developed software \$5,000 or more, such as Novell NetWare, Microsoft Windows NT, GroupWise, etc.
6617		DP SOFTWARE OVER 5000 DATABASE Software packages of \$5,000 or more purchased from outside vendors. There is usually little or no change to the software in order to use. Included within this category are costs for database software such as Oracle, Sybase, Microsoft SQL Server, Informix, etc.
6618		DP SOFTWARE VENDOR DEVELOPED Charges of \$5,000 or more from an outside vendor or other state agency for developing data processing systems, including consultants fees. These are not software packages sold by vendors, but software systems developed by the vendor specifically for the State.
6619		DP SOFTWARE OVER 5000 OTHER Software packages of \$5,000 or more purchased from outside vendors. There is usually little or no change to the software in order to use. Included within this category is any other software items not specifically specified in the other two related accounts (6616, 6617). Examples include Microsoft Office 2000, Adobe Acrobat, Visio, etc.
6620		ISF-DP EQUIPMENT CLEARING Clearing account for equipment purchases of \$5,000 or more before moving to balance sheet account.
6621		ISF-DP COMM EQUIP CLEARING Clearing account for communications equipment purchases of \$5,000 or more before moving to balance sheet account.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6622		ISF-SOFTWARE PKG CLEARING Clearing account for software purchases of \$5,000 or more before moving to balance sheet account.
6623		DP EQUIP-PROC-SERVER & NETWORK Any station or system that may stand alone which cost \$5,000 or more. The \$5,000 or above category classification will be applied "per complete unit". Included within this category are items such as LAN Servers, Internet Servers, mini computers, etc.
6624		DP EQUIP-PROCESSOR-OTHER Any station or system that may stand alone which cost \$5,000 or more. The \$5,000 or above category classification will be applied "per complete unit". Includes processors not included in either of the other two related accounts (6623, 6612).
6687		DP EQUIP-OTHER EQUIP DP Equipment of \$5,000 or more not classified in above object codes.

Object Class FFB

6688	DP DEPR EXP EQUIP & SOFTWARE Costs of depreciation of data processing capital outlay assets.
------	---

Object Class FFC

6697	DP CAPTL OUTLAY CST ALLOC May be used to allocate data processing capital outlay costs where the detail costs are accumulated in one org and allocated to other orgs on a summary basis.
6698	DP COST ALLOCATION TRANSF To record data processing cost allocations.
6699	DP CAPTL OUTLAY APPROP To record appropriation for data processing capital outlay.

Object Category GG

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
Object Class GGA		
6702		OFFICE FURNITURE & EQUIPMENT Includes office furniture and fixtures (desks, tables, chairs, carpeting, drapes, venetian blinds, file cabinets, and storage units, typewriters, dictating equipment, adding machines, postage meters, envelope stuffers, etc.) which cost more than \$5,000. For office furniture and equipment less than \$5,000, see 6187 or 6188.
6703		PRINTING & REPRODUCTION EQUIP Includes FAX machines, microfilm and microfiche equipment, and other printing and reproduction equipment which cost \$5,000, or more.
6704		HOUSEHOLD/LAUNDRY/REF EQUIP Includes household furnishings (beds, chairs, tables, stoves, refrigerators, television sets, portable air-conditioning units, rugs, kitchen and baking equipment, etc.) laundry and refrigeration equipment which cost \$5,000 or more.
6705		EDUCATIONAL & REC EQUIP Includes classroom furniture and furnishings, educational equipment and recreational apparatus and equipment which cost \$5,000 or more.
6706		COMMUNICATIONS EQUIPMENT Includes radio and other communications equipment which cost \$5,000 or more.
6707		FIRE FIGHTING EQUIPMENT Includes fire fighting equipment for both wild-land and structural fires. May include pump tank units, pumps, generators, alarm sirens, and ladders which cost \$5,000 or more.
6708		CONSTRUCTN/ENGINEERING EQUIP Includes road construction, maintenance and engineering equipment which cost \$5,000 or more.
6709		MED/SURGICAL/LAB EQUIP Includes medical, surgical, dental and laboratory equipment (microscopes, autoclaves, operating tables, dental chairs, medicine cabinets, distillation apparatus, therapy equipment, etc.) which cost \$5,000 or more.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6710		AGRICULTURE & LANDSCAPE EQUIP Includes farm and dairy equipment (tractors, plows, discs, feed grinders, milking machines, combines) and landscaping equipment which cost \$5,000 or more.
6711		FIREARMS Includes rifles, shotguns, pistols, etc. which cost \$5,000 or more.
6712		SHOP & PLANT EQUIPMENT Includes industrial, machine shop, automotive shop, and power plant equipment, lathes, drill presses, dies, overhead cranes, generating equipment which cost \$5,000 or more.
6713		SIGN/SIGNAL/SAFE EQUIP Includes railroad and street semaphores, signal devices, signs, and other safety devices which cost \$5,000 or more.
6714		ARTWORK/HISTORICAL TRES > 5000 For artwork that is funded on new buildings under the "Percent for the Arts Program". This pays for paintings, sculptures, and other artwork in new buildings which cost \$5,000 or more.
6715		CURATION EQUIPMENT > \$5000 Includes curation equipment such as exhibit cases, thermohygrothermographs, air pollution monitors, historical furniture, historical lighting, historical farm equipment, replica buildings and equipment which cost \$5,000 or more.
6719		OTHER MOVABLE EQUIP/FURN Capital outlay expenditures for equipment or furnishings not classified in above which cost \$5,000 or more.
6721		AUTOMOBILES Includes automobiles purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6722		TRUCKS Includes trucks purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6723		BOATS Includes boats purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6724		TRAILERS Includes trailers purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6725		AIRCRAFT Includes aircraft purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6726		MOTORCYCLES Includes motorcycles purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6730		CONSTRUCTN / MAINTENANCE EQUIP Includes construction and maintenance purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6735		FUEL DISPENSING SYSTEMS Includes fuel-dispensing systems purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. Used by DAS Fuel Dispensing.
6736		FUEL DISPENSING SYSTEMS - CNG Includes fuel dispensing compressed natural gas systems purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. Used by DAS Fuel Dispensing.

**Expenditure Object
Descriptions****Fiscal Year 2004****State of Utah - Division of Finance
Chart Of Accounts****As of 01-Jun-04**

Object	Payroll Wage Types	Object Name and Description
6739		OTHER MOTOR VEHICLE Capital outlay expenditures of \$5,000 or more for motor vehicles not classified above.
6745		INFORMATION PKGS PURCHASED Costs related to the acquisition of databases of information costing more than \$5,000. This is for the cost of the information in the database. It is not to be used for a database operating system. For databases costing less than \$5,000 see 6278.
6746		LIVESTOCK Includes livestock purchased for breeding purposes which cost \$5,000 or more.
6750		NON-BUILDING IMPROVEMENT CLRG Clearing account for non-building improvement purchases which cost \$5,000 or more before moving to balance sheet account. To be used only by funds NOT on the FINET Fixed Asset System.
6751		OFFICE FURN & FIXTURE CLRG Clearing account for office furniture and fixture purchases which cost \$5,000 or more before moving to balance sheet account. To be used only by funds NOT on the FINET Fixed Asset System.
6752		CONSTRUCT IN PROGRESS CLRG Clearing account for construction in progress before moving to balance sheet. To be used only by funds NOT on the FINET Fixed Asset System.
6753		MACHINERY & EQUIPMENT CLRG Clearing account for machinery and equipment purchases which cost \$5,000 or more before moving to balance sheet account. To be used only by funds NOT on the FINET Fixed Asset System.
6777		SECRTY SAFETY & SURVLNCE EQUIP Includes fire alarms, sprinkling systems, and other safety systems; cameras, photos and other surveillance equipment; parameter and special fencing, and other security containment equipment, such as special doors, locks etc., purchased for \$5,000 or more.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6778		TELEPHONE & DATA LINE WIRING Telephone and data line wiring that cost \$5,000 or more.
6787		OTHER UNCLASSIFIED EQUIP Equipment which cost \$5,000 or more not classified above.

Object Class GGB

6788	DEPR EXP-EQUIP & FURN Cost of depreciation of furnishings and equipment capital outlay assets.
6790	DEPR EXP - MOTOR VEHICLE Cost of depreciation of motor vehicle capital outlay assets.
6792	DEPR EXP - (FA SYSTEM) Used by the Division of Finance for fiscal year-end closing.

Object Class GGC

6801	BUILDINGS PURCHASED The costs related to a purchase of a building. This includes recording fees, attorney's fees, closing costs, etc.
6802	BUILDINGS CONSTRUCTED Total costs accumulated during the construction of a building. Architectural fees, survey costs, legal costs, etc., should be capitalized as part of the constructed building (or land) costs.
6803	BUILDINGS REMODELED/IMPR Costs accumulated during the remodeling or improving of a building. These costs include any architectural fees, etc., that were applicable to the remodeled project.

Object Class GGD

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6808		DEPR EXP-BUILDINGS & IMPROVMTS Costs of depreciation of state buildings.

Object Class GGE

6811		CIP CONSTRUCT DEV - NEW SPACE Used by DFCM for construction in progress for new space.
6812		CIP CONSTRUCT DEV - RENOVATION Used by DFCM for construction in progress for renovations.
6813		CIP REMODEL & IMPROV - GENERAL Used by DFCM for construction in progress for general remodeling and improvements.
6814		CIP IMPROVEMENTS - ROOFING Used by DFCM for construction in progress for roofing improvements.
6815		CIP IMPROVEMENTS - PAVING Used by DFCM for construction in progress for pavement improvements.
6816		CIP IMPROVEMENTS - UTILITIES Used by DFCM for construction in progress for utility improvements.
6817		CIP IMPROVEMENTS - SITE Used by DFCM for construction in progress for site improvements.
6818		CIP DEMOLITION Used by DFCM for construction in progress for demolition.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6819		CIP IMPROVMNTS - ABESTOS ABTMT Used by DFCM for construction in progress for asbestos abatement improvements.
6820		CIP IMPROVEMENTS - LIFE SAFETY Used by DFCM for construction in progress for life safety improvements.
6821		CIP IMPRVMNTS -DISABLED ACCESS Used by DFCM for construction in progress for disabled access improvements.
6822		CIP IMPROVEMENTS -ENERGY CONSV Used by DFCM for construction in progress for energy conservation improvements.
6823		CIP IMPROVEMENTS - EMERGENCY Used by DFCM for construction in progress for emergency improvements.
6830		CIP CONTINGENCY RESERVE FUND DFCM contingency reserve fund for construction in progress .
6832		CIP OFFICE FURNITURE & EQUIP Includes office furniture and fixture (desks, tables, chairs, carpeting, drapes, venetian blinds, file cabinets and storage units, typewriters, dictating equipment, adding machines, postage meters, envelope stuffers, etc.) which cost \$5,000 or more. For office furniture and equipment less than \$5,000, see 6187 or 6188.
6833		CIP PRINTING & REPRODUCTION EQ Includes FAX machines, microfilm and microfiche equipment, and other printing and reproduction equipment which cost \$5,000 or more.
6834		CIP HOUSEHOLD/LAUNDRY/REF EQUI Includes household furnishings (beds, chairs, tables, stoves, refrigerators, television sets, portable air conditioning units, rugs, kitchen and baking equipment, etc.) laundry and refrigeration equipment which cost \$5,000 or more.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6835		CIP EDUCATIONAL & REC EQUIP Includes classroom furniture and furnishings, educational equipment and recreational apparatus and equipment which cost \$5,000 or more.
6836		CIP COMMUNICATIONS EQUIPMENT Includes radio and other communications equipment which cost \$5,000 or more.
6837		CIP FIRE FIGHTING EQUIPMENT Includes fire-fighting equipment for both wild-land and structural fires. May include pump tank units, pumps, generators, alarm sirens, and ladders which cost \$5,000 or more.
6838		CIP CONSTRUCTION/ENGINEERING E Includes road construction, maintenance and engineering equipment which cost \$5,000 or more.
6839		CIP MED/SURGICAL/LAB EQUIPMENT Includes medical, surgical, dental and laboratory equipment (microscopes, autoclaves, operating tables, dental chairs, medicine cabinets, distillation apparatus, therapy equipment, etc.) which cost \$5,000 or more.
6840		CIP AGRICULTURE & LANDSCAPE EQ Includes farm and dairy equipment (tractors, plows, discs, feed grinders, milking machines, combines) and landscaping equipment which cost \$5,000 or more.
6842		CIP SHOP & PLANT EQUIPMENT Includes industrial, machine shop, automotive shop, and power plant equipment, lathes, drill presses, dies, overhead cranes, generating equipment which cost \$5,000 or more.
6843		CIP SIGN/SIGNAL/SAFE EQUIPMENT Includes railroad and street semaphores, signal devices, signs, and other safety devices which cost \$5,000 or more.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6844		CIP PERCENT FOR THE ARTS ARTWO For paintings, sculptures, statues, monuments, etc., that cost more than \$5,000 that are not preserved and maintained in perpetuity and/or do not meet all of the following conditions: a. Held for public exhibition, education, or research in furtherance of public service rather than financial gain. b. Protected, kept unencumbered, cared for, and preserved. c. Subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections. Use object code 6284 for paintings, sculptures, statu
6845		CIP CONSTRUCTN/MAINTENANCE EQU Includes construction and maintenance purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6846		CIP FUEL DISPENSING SYSTEMS Includes fuel-dispensing systems purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. Used by DAS Fuel Dispensing.
6848		CIP UNCLASSIFIED BLDG IMPRVMNT Used by DFCM for construction in progress for other building improvements not classified above.
6849		CIP POST OCCUP EVAL/COMMISSION Building post occupancy evaluation and systems commissioning costs for construction in progress
6851		CIP FUEL DISPENSING SYSTEM-CNG Includes fuel dispensing compressed natural gas systems purchased for \$5,000 or more. Also includes improvements / accessories purchased for \$5,000 or more. Used by DAS Fuel Dispensing.
6852		CIP SECRTY SAFETY & SURVLNCE E Includes fire alarms, sprinkling systems, and other safety systems; cameras, photos and other surveillance equipment; parameter and special fencing, and other security containment equipment, such as special doors, locks etc., purchased for \$5,000 or more.
6853		CIP TELEPHONE & DATA LINE WIRE Telephone and data line wiring that cost \$5,000 or more.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6854		CIP OTHER UNCLASSIFIED EQUIP Equipment which cost \$5,000 or more not classified above.
6855		CIP LAND ACQUISITION Costs related to the purchase of land. Costs include recording fees, closing costs, etc.
6977		CIP INFRASTRUCTURE-OTHER Costs of \$5,000 or more that are associated with the acquisition or improvement of infrastructure not classified above. Fixed Asset indicator is checked which will result in a type 23 transaction and a held FA being created.

Object Class GGF

6861	CIP ARCHITECT/ENGINEERING SERV Architectural and engineering services of \$5,000 or more contracted for building construction projects.
6862	CIP CONSULTING SERVICES Professional consulting services of \$5,000 or more contracted for building construction projects.
6863	CIP INTERIOR DESIGN SERVICES Interior design services of \$5,000 or more contracted for building construction projects.
6864	CIP MASTER PLAN/PROGRM SERVICE Professional master planning and program services of \$5,000 or more contracted for building construction projects.
6865	CIP PROJECT MANAGEMENT SERVICE Professional project management services of \$5,000 or more contracted for building construction projects.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6866		CIP VALUE MANAGEMENT SERVICES For value management and life cycle costing services of \$5,000 or more contracted for building construction projects.
6869		CIP OTHER PROFESSIONAL SERVICE Capital outlay expenditures for costs of \$5,000 or more related to professional services contracted for the planning, programming, design, analysis, or management of building construction projects not classified above.
6870		CIP LEGAL SERVICES Capital outlay expenditures for costs of \$5,000 or more related to legal services contracted for building construction projects.

Object Class GGH

6871		CIP ADVERTISING & LEGAL PUBL Costs of \$5,000 or more related to advertising and legal publications for building construction.
6872		CIP INSURANCE & BONDS Costs of \$5,000 or more related to insurance and bonds for building construction.
6873		CIP PROJ INSPECT/OBSRVTN SERV Costs of \$5,000 or more related to project inspection and observation services for building construction.
6874		CIP GEOTECHNICAL/SOIL INVESTIG Costs of \$5,000 or more related to geo-technical and soil investigation services for building construction.
6875		CIP MISC TESTING-CONSTRUCTION Costs of \$5,000 or more related to miscellaneous testing of building construction.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6876		CIP DFCM / USER FEES Division of Facilities Construction and Management user charges to capital projects.
6877		CIP MOVING / OCCUPANCY COSTS Costs of \$5,000 or more related to moving into and occupancy of building after construction.
6879		CIP OTHER ADMINISTRATION EXPN Capital outlay expenditures of \$5,000 or more for the administration of building construction not classified above.
6882		CIP CAPITALIZED INTEREST PMNTS Capitalized interest costs associated with financing capital projects.
6883		CIP BOND ISSUE EXPENDITURES Bond issue costs associated with financing capital projects.
6884		CIP MISC FINANCING EXPENDITURE Costs associated with financing capital projects not classified above.

Object Class GGJ

6901	LAND ACQUISITION Costs related to the purchase of land. Costs include recording fees, closing costs, etc.
6902	LAND IMPROVEMENTS Costs related to development or improvements to state owned land.
6903	TLA LAND IMPROVEMENTS SOLD Land improvements sold by the School and Institutional Trust Land Administration.

Object Class GGK

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6908		LAND IMPROVEMENT - DEPR EXP Costs of depreciation of land improvements. Most land improvements should not be depreciated.

Object Class GGL

6951		ROADS Costs of \$5,000 or more that are associated with the acquisition or improvement of roads.
6952		INFRASTRUCTURE SIDEWALKS Costs of \$5,000 or more that are associated with the acquisition or improvement of sidewalks.
6953		INFRASTRUCTURE PARKING Costs of \$5,000 or more that are associated with the acquisition or improvement of parking.
6954		INFRASTRUCTURE LANDSCAPING Costs of \$5,000 or more that are associated with the acquisition or improvement of landscaping.
6955		INFRASTRUCTURE FENCING Costs of \$5,000 or more that are associated with the acquisition or improvement of fencing.
6956		INFRASTRUCTURE SITE DEVLPMT Costs of \$5,000 or more that are associated with the acquisition or improvement of site development.
6958		RANGE REHABILITATION Costs of \$5,000 or more that are associated with range rehabilitation.
6959		STREAM & LAKE REHABILITATION Costs of \$5,000 or more that are associated with stream and lake rehabilitation.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6960		AIRPORT CONSTRUCTION Costs of \$5,000 or more that are associated with airport construction projects.
6961		HIGHWAY CONSTRUCTION Costs of \$5,000 or more that are associated with highway construction.
6962		WATERWAY CONSTRUCTION Costs of \$5,000 or more that are associated with waterway construction.
6963		CONSERVATN POOL/WATER STORGE Costs of \$5,000 or more that are associated with the acquisition or improvement of conservation pool and water storage.
6964		PUBLIC FISH & WILDLIFE AREA Costs of \$5,000 or more that are associated with the acquisition or improvement of public fish and wildlife areas.
6965		CONSTRUCTION ESCROW PAYMENT To record amounts paid to an escrow agent for contractors retention payments on construction projects. These expenses should be allocated to the appropriate expenditure object when the escrow funds are released.
6966		RETAINAGE To record amounts paid for contractor retention payments on construction projects.
6967		CONSTRUCTION OCIP Owner controlled insurance program for premiums on <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> construction projects.
6970		INFRASTRUCTURES LAND Costs of \$5,000 or more that are associated with the improvement of land.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6971		INFRASTRUCT LAND ECON REMNANT Used by the Department of Transportation to record purchases of real estate in excess of what is needed for a project.
6972		INFRASTRUCTURE LAND LOCAL GOV Land purchased by the Department of Transportation which is owned by a local government
6975		INFRASTRUCTURES SIGNS/SIGNALS Costs of \$5,000 or more that are associated with the acquisition or improvement of signs and signals.
6987		INFRASTRUCTURES OTHER Costs of \$5,000 or more that are associated with the acquisition or improvement of infrastructures not classified above.
6989		DONATIONS IN KIND Use to record the value of in kind donations if the fair market value is \$5,000 or more.

Object Class GGM

6995	ABC CAPITAL OUTLAY TRANSFER Used by the Division of Finance to remove costs of Alcoholic Beverage Control projects out of the Capital Projects Fund for year-end closing.
6996	CAP PRT FED REV FR OTHR AGENCY Used by Capital Projects Fund to record money received from other agencies to pay for certain expenditures recorded as a refund of expenditures. This object allows negative expense budgets to be set up.
6997	CAPITAL OUTLAY COST ALLOCATION Used to make lump sum allocations of capital outlay costs.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
6998		COST ALLOCATION TRANSFER To record cost allocations.
6999		CAPITAL OUTLAY APPROPRIATION To record appropriations for capital outlay expenditures.

Object Category HH

Object Class	HHA
7011	AGRICULTURE LIVESTOCK SHOWS Used by the Department of Agriculture for state junior livestock awards to 4-H and FFA participants for 18 junior livestock shows throughout the state.
7012	REIMBURSEMENTS Includes reimbursements to others, such as to counties for expenses of assessing and collecting taxes.
7013	CURRENT ALLOCATIONS Includes appropriation allotment payments to state colleges and universities and other state component units like the Utah State Fair Park and the Comprehensive Health Insurance Pool.
7016	JUROR & WITNESS MEALS Used by courts for meals and meal allowance paid to jurors and witnesses.
7017	JUROR & WITNESS FEES Used by courts for reimbursement paid to jurors and witnesses for mileage and per diem allowance.
7018	INTERPRETER PAYMENTS Used by courts for payments to interpreters in connection with jury trials.

Object Class	HHB
--------------	-----

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7101		OTHER DISTRIBUTIONS Includes direct payments to providers not specifically identified elsewhere.
7102		PUBLIC ASSISTANCE PAYMENTS Includes the following welfare programs paid directly to individuals or private providers: Old Age Assistance, General Assistance, Aid to the Blind, Child Welfare, Aid to the Disabled, Day Care Centers, Aid to Families with Dependent Children, Grants-in-Aid for Detention, Handicapped Children.
7103		WELFARE MEDICAL PAYMENTS Includes direct payment to providers of medical supplies and services to welfare recipients.
7105		TITLE IV E (AFDC-FC) Includes direct payment to private providers for clients qualifying for AFDC-FC.
7106		TITLE IV B (CHILD WELFR BLK) Includes direct payment, under the child welfare grant, to private providers for training programs.
7107		REFUGEE ASSISTANCE Includes direct payment in behalf of refugees to providers.
7108		MEDICAL ADMINISTRATION Includes direct payments to providers for services in medical eligibility determination and transportation, and payments to fiscal agents for services provided in payment and administration of medical bills.
7109		SOCIAL SERVICES BLOCK GRANTS Includes direct payments to providers for Social Services Block Grant related services not covered elsewhere.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7110		WIC - COUPON PAYMENTS Includes direct payments to redeem WIC coupons issued for supplementary food.
7115		STATE FUNDED PROGRAMS Includes direct payments to providers for state funded activities.
7116		OTHER GRANT PROGRAMS Includes payments for Health and Human Services grants that do not have specific codes.
7117		MISC GRANTS Includes direct payments to providers for miscellaneous funds.
7120		FED REFUNDS \$10,000 & OVER Refunds to the federal government of \$10,000 and over.
7121		FED REFUNDS UNDER \$10,000 Refunds to the federal government of under \$10,000.

Object Class HHC

7201	BENEFIT PAYMENTS For recording various types of benefit payments.
7203	REHAB CASE SERV PYMTS NON-MED For costs to assess a client's eligibility for rehabilitation services by the Department of Education Office of Rehabilitation or to determine a clients's eligibility for social security disability insurance. Once a client has become eligible for rehabilitation services, then this object is used for payments made on behalf of clients to assist them in reaching their vocational goals.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7204		BEN PAID - CONTRIBUTORY Benefits paid to claimants that have worked for a public employer who has elected to pay contributions to the Unemployment Insurance Trust Fund.
7205		BEN PAID - REIMBURSING EMPLOYERS Unemployment Insurance payments made to claimants that have worked for an employer who has elected to be a reimbursable employer.
7206		BEN PAID - FEDERAL ACCOUNTS Reporting category for federal employment and federal programs benefit expenses.
7231		PERMANENT TOTAL DISABILITY PYMT For permanent total disability payments from the Employers' Reinsurance Trust Fund and Uninsured Employers' Trust Fund.
7232		PERMANENT PARTIAL DISABILITY For permanent partial disability payments from the Employers' Reinsurance Trust Fund and Uninsured Employers' Trust Fund.
7233		TEMPORARY TOTAL DISABILITY For temporary total disability payments from the Uninsured Employers' Trust Fund and the Employers' Reinsurance Trust Fund.
7234		SURVIVOR BENEFITS For survivor benefit payments from the Employers' Reinsurance Trust Fund and Uninsured Employers' Trust Fund.
7235		MEDICAL CARE EXPENSES For medical care payments from the Employers' Reinsurance Trust Fund and Uninsured Employers' Trust Fund.
7236		INDEPENDENT MEDICAL EXAM EXP For independent medical exam payments from the Uninsured Employers' Trust Fund.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7238		REIMBURSMT TO INSUR CARRIERS For reimbursements from the Employers' Reinsurance Trust Fund and the Uninsured Employers' Trust Fund to the employers' insurance carrier for temporary total disability payments and medical bills paid by the insurance carrier until the judgement for the worker is final.
7239		INTEREST ON DISABILITY CLAIMS For interest on the amount of money owed a disabled worker from the time they qualify for payments until the judgement is issued. Payments are made from the Employers' Reinsurance Trust Fund and the Uninsured Employers' Trust Fund.
7240		MEDICAL PANEL EXPENSES For medical panel expense payments from the Employers' Reinsurance Trust Fund.
7241		PERM TOT PMTS DISPUT CLMS For permanent total disability disputed claims payments from the Employers' Reinsurance Trust Fund.
7242		REIMBRSMT TO INS CARRIERS TTC For insurance carrier reimbursements from the Employers' Reinsurance Trust Fund.
7243		ACTUARIAL CLAIM LIAB ADJUSTMNT Used for actuarial adjustments of claims liabilities. Can be used to keep actuarial adjustments separate from regular claim expenditures.
7250		UI BEN PAID CLAIM TOTAL Used to distribute benefit warrant expenses to the respective employer costs. Normally this account nets to zero daily. Sub-accounts are used to verify benefit withholding activities during the calendar year.
7251		UI BEN PAID CHARGES PREPAID Year to date benefit expenses costs prepaid by contributory employers.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7252		UI BEN PAID DRAWN CONTRIBUITRY Year to date cash drawn from the Unemployment Compensation fund to pay for contributory benefit expenses.
7253		UI BEN PAID UTAH REIMBURSEABLE Year to date benefit expenses costs charged to reimbursable employers or combined wage program states (other than Utah). These charges are billed to the responsible employer or state.
7254		UI BEN PAID FEDERAL EMPLOYMENT Year to date benefit expenses costs charged to federal employers. These charges are drawn from federal trust funds, then reported later as a report for funds drawn.
7255		UI BEN PAID FEDERAL PROGRAMS Year to date benefit expenses costs charged to federal unemployment programs. These charges are drawn from federal trust funds, then reported later as a report for funds drawn.
7257		UI REIMBURS BEN EXP RECOVERY Year to date cash received from reimbursable employers or combined wage states to pay for benefit expenses charged.
7258		UI FED EMPLOYER BEN EXP DRAWN Year to date cash drawn from federal trust funds to pay for benefit expenses charged.
7259		UI FED PROGRAMS BEN EXP DRAWN Year to date cash drawn from federal funding sources to pay for benefit expenses charged.

Object Class HHD

7301	LOAN REPAYMENT 1 CAP LESE (Debt Service Fund) Includes repayment of loan principal to other state agencies, and to banks. (Note: this account should only be used if you are required to budget for the repayment. Otherwise, an appropriate liability balance sheet account should be used.)
------	--

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7302		BOND RETIREMENT (Debt Service Fund) Includes payment of principal.
7303		COOPERATIVE AGREEMENTS Includes cooperative agreements with other governments, quasi-governmental, C.E.T.A., and other organizations, etc.
7304		RESEARCH PROJECTS Includes agricultural research projects, bio-technological projects to improve plant and animal genetics, range land improvement and maintenance projects, and research on the economic impacts of public land use policies, etc.
7306		BOUNTY & INDEMNITY CLAIMS Includes bounties paid for killing of predatory animals (such as coyotes and wolves) and indemnity claims paid for destruction of property by wildlife (such as claims for crops consumed by deer).
7308		AML RECLAMATION PROJECTS Charges to reclaim abandoned mines and land.
7309		UNIV TELE SERVICES DISTRB Used to distribute monies collected by the Public Service Commission (see Utah Code Annotated 54-8b.)
7310		OGM WELL PLG RECLAM PROJECT To record related costs paid for well plugging and reclamation work on abandoned wells. Payment can be made from site specific bond forfeitures, non-lapsing and current appropriated fixed collections.
7312		BOND REFUNDING Records the payment to refund defeased bonds.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7316		OGM EXPEND TRST RECLAM PROJCT To record related costs paid for Mine Land Reclamation work. Payments are to be paid from the Fines and Bond Forfeitures Restricted Account.

Object Class HHE

7350		ADDITION TO FAS - COMPLTD CIP Used by agencies and State Finance to record completed construction in progress (CIP). When a building is finished it is added to the Fixed Asset System. Then an entry (JV or IAT) needs to be done in the fund where the building is to be recorded to debit this object code and the appropriate balance sheet (type 23) and to credit this object code (type 22). The debit and credit to the object code will net to zero for agency's budgets, and the fixed asset will be recorded on the balance sheet. State Finance will also use this code to record the reduction of CIP in the General Fund Fixed Asset fund 901.
7351		CIP EXPENDITURES - ENTITY WIDE Normally only used by State Finance in the General Fund Fixed Asset fund 901 to account for construction in progress (CIP) expenditures that must be eliminated for the entity wide financial statements and be reported as additions to CIP.
7355		LOSS ON DISPOSAL-FIXED ASSETS Used to record loss entries when fixed assets are sold, surplus, traded-in, or lost. (See revenue source 1799 and 2799 for gains.)
7356		LOSS ON DISPOSAL-OTHER ASSETS Use this account to record loss on sale or surplus of assets other than fixed assets. Includes loss on loans receivable.
7358		FIXED ASSET REMBURSABLE Can be used to set up negative expense budgets for reimbursable fixed assets.
7359		FOUND ASSETS Used to record found fixed assets that were not on the agency's fixed asset listing. The agency should add the fixed asset to the fixed asset system with an FA document and then process an IAT to debit (buyer side) the agency's fund, org, approp. Unit, using this object code AND the appropriate fixed asset balances sheet account from the FATP table (account type 23). The credit (seller) side of the IAT should use the agency's fund, org, approp. Unit and this object code (account type 22.)

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Payroll		Object Name and Description
Object	Wage Types	
Object Class HHF		
7385	2X40	FLEX \$ REIMBURSEMENTS - HEALTH Used only by Division of Finance to reimburse employees for qualified health expenses.
7386	2X41	FLEX \$ REIMBURSEMENTS DEP CARE Used only by Division of Finance to reimburse employees for qualified dependent care expenses.
7501		OTHER DIRECT PAYMENTS Direct payments including contract payments to cities, counties, other government agencies, AOG's Mental Health Centers, area agencies, juvenile courts, universities and school districts, not specifically identified below. Includes Water Resources Interest Buy-Down Grants. Do not include Pass-Thru as defined; see 7601-7604.
7507		REQUESTED BY DISTRICT Federal funds requested primarily by school districts by Request for Proposal (RFP).
7508		FORMULA FEDERAL Flow through funds to school districts predetermined by federal formula.
7509		MINIMUM SCHOOL DISCRETION Federal funds for minimum school program allocated by the State Board of Education.
7510		AID TO LOCAL GOVERNMENTS Includes distributions in aid to local governments, such as allotments from the state liquor control fund, distributions of B & C Road Funds, and distributions from aircraft fuel taxes to local airports.
7511		DISTRIBUTIONS TO LOC SCH DIST Includes distribution of funds to local school districts.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7512		SPECIAL GRANTS Includes special grants, such as those made from a portion of aviation fuel taxes or Water Resources dam safety grants, or grants to private non-profit organizations.
7514		GRANT TO CHILD CARE FACILITIES Used to reimburse child care providers for the meals and snacks provided and for quality program improvements like playground improvements.
7521		EXPEND FUNDS TO OTHER AGENCIES To record the transfer of federal funds by one state agency to another state agency. Not Pass-Thru; see 7601-7604.
7522		EXPEND FUNDS WITHIN AN AGENCY To record the transfer of federal funds within an agency.
7523		TRANSFER OF INDIRECT COSTS To be used for inter-department transfer of indirect costs.
7526		DISTRICT OPERATIONS Funding for Department of Agriculture district base operations. Includes support staff, overhead operations, conservation education, and dues.
7527		TECHNICAL ASSISTANCE Includes various Department of Agriculture projects like engineering aid and conservation education. Also includes seed money for projects in conservation and soil surveys.
7531		DWS ON THE JOB TRAINING Department of Workforce Services (DWS) reimbursement for a training program conducted in a work environment by a private or public sector employer. These reimbursements are for participant wages and are paid to the employer.
7532		DWS CLASSROOM OCCUPATION SKILLS DWS payment for participants occupational skills instruction in a structured classroom setting.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7533		DWS CLASSROOM EDUCATION DWS payment for approved institutions or organizations for basic (math, reading) skills sufficient for entry level, semi-skilled, or skilled employment.
7534		DWS SCHOOL TO WORK DWS payment for transition of participants to increase high school graduates.
7535		DWS LIMITED WORK EXPERIENCE DWS payment for a specialized internship program.
7536		DWS WORK EXPERIENCE DWS payment for a short term and/or part-time work assignment in a public or private nonprofit setting.
7537		DWS INTERNSHIPS DWS payment for an internship program in a private for profit setting.
7538		DWS LITERACY/LIFE LONG LEARN DWS payment for training for participants who lack basic education or skill proficiencies.
7539		DWS NON-TRADITIONAL WOMEN DWS payment for training in occupations where women comprise less than 25 percent in a field of work.
7541		DWS NEEDS-RELATED PAYMENTS DWS payment which is necessary to enable customer to participate in training when unemployment benefits are exhausted.
7542		DWS RAPID RESPONSE DWS payment related to on-site contact with employer and employee representatives involved in a closure or layoff.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7543		DWS PARTICIPANT SUPPORT DWS payment for services necessary to enable participation in training.
7545		DWS OTHER PARTICIPANT EXPENSES DWS other participation training expenses.
7547		DWS TESTING & ASSESSMENT Includes testing materials and other direct costs of administering client assessment tests.
7548		DWS RELOCATION JOB SEARCH ASST DWS payment for costs associated with participant relocation and payment for job search assistance.
7552		TRANS FED EXPEND WITHIN AGENCY To record the transfer of federal funds within an agency.
7590		COST ALLOCATION TRANSFER To record cost allocations.
7591		INDIRECT COST REIMBURSABLE Can be used to set up negative expense budgets for indirect costs.
7592		COST ALLOCTION REIMBURSABLE Can be used to set up negative expense budgets for cost allocations.
7593		RETAINED EARN PAID TO FED GOV Federal portion of internal service fund retained earnings returned to federal government.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7595		ADMINISTRATIVE COST ALLOCATION To record administrative costs that are allocated to a program.
7597		COST ALLOC TRANS OTHER To record cost allocations.

Object Class HHG

7601	PASS THRU OTHER Includes funds qualifying as Pass-Thru, not specifically identified below. The corresponding revenue source code is 4750.
7602	PASS THRU TO LOCAL GOVT Includes payments made to cities, counties, and other local governmental agencies. The corresponding revenue source code is 4751.
7603	PASS THRU OTHER GOVT AGENCIES Includes payment made to school districts, universities, associations of governments, and other governmental agencies outside of state government. The corresponding revenue source code is 4752.
7604	PASS THRU TO PRIVATE ORGNS Includes all payments made to organizations which would not be classified as governmental. The corresponding revenue source code is 4753.
7699	OTHER CHARGES/PASS THRU APPROP To record appropriations for other charges and pass-thru expenditures.

Object Category LL**Object Class** LLA

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7710		COST OF GOODS SOLD The cost of goods sold to the public, other agencies, etc. Includes the cost of liquor products sold at state liquor stores and package agencies and the cost of goods manufactured by Utah Correctional Industries.
7715		CHECK INQUIRY SERVICE CHARGES Fees charged by vendors to pre-approve customer checks.
7716		CREDIT CARD FEE Fees charged by credit card companies to process credit card purchases.
7741		FREIGHT & DRAYAGE IN Cost of shipping from vendor companies to state agency or warehouse.
7743		DELIVERY TO STORES Cost of shipping liquor from warehouse of Alcoholic Beverage Control to state liquor stores and package agencies.
7744		LOCAL CARRIERS Liquor products that are damaged by local carriers while shipping liquor from the warehouse of Alcoholic Beverage Control to state liquor stores and package agencies. If total cost of damaged liquor is over five dollars for the month, the cost is charged back to the local carrier.
7745		CARRIERS IN Liquor products that are damaged by carriers in while shipping liquor from liquor companies to the warehouse of Alcoholic Beverage Control. If total cost of damaged liquor is over five dollars for the month, the cost is charged back to the carrier in.
7746		IMPORT DUTY Actual charges for import duties on merchandise.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7751		SUPPLIERS BIC Liquor products that are broken in the case when it arrives at the warehouse of Alcoholic Beverage Control. If total cost of damaged liquor is over five dollars for the month, the cost is charged back to the liquor company.
7752		SUPPLIERS MIC Liquor products that are missing in the case when it arrives at the warehouse of Alcoholic Beverage Control. If total cost of missing liquor is over five dollars for the month, the cost is charged back to the liquor company.
7753		WAREHOUSE BREAKS Liquor products that are broken at the warehouse of Alcoholic Beverage Control.
7754		SUPPLIERS UNSALEABLE Liquor products that are received at the warehouse of Alcoholic Beverage Control and are deemed unsaleable for any reason. If total cost of damaged liquor is over five dollars for the month, the cost is charged back to the liquor company.
7755		STORE BREAKS Liquor products that are broken or damaged in the state liquor stores.
7761		DISCOUNTS & PURCHASE ADJUSTMT Discounts from vendor companies for purchase of their products during special price allowances sales.
7771		INVENTORY VARIANCE - COUNT Used to adjust variances between warehouse FIFO inventory totals and book inventory totals created from payments and average cost of sales of liquor by Alcoholic Beverage Control.

Object Category NN**Object Class** NNA

9901	LEAVE USAGE ADDITIVE Cost additive to payroll charges for paid leave used.
------	--

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
9920		INDIRECT COST ADDITIVE Cost additive to payroll charges for indirect costs.
9940		RECEIVABLE ICAP ADDITIVE Cost additive to payroll charges used by the Department of Transportation (DOT) for administrative overhead allocations.
9941		MAINTENANCE FULL COST Cost additive to payroll charges used by DOT for maintenance crews program cost allocations.
9942		FED PROJ ICAP ADDITIVE Cost additive to payroll charges used by DOT for overhead cost allocations.
9943		FED FHWA T-23 Cost additive to payroll charges used by DOT for overhead charges as allowed by Federal Highway Administration Title 23.
9944		FED OTHER A-87 Cost additive to payroll charges used by DOT for overhead charges as allowed by OMB Circular A-87.
9945		STATE PROJ ICAP ADDITIVE Cost additive to payroll charges used by DOT for overhead cost allocations.
9946		PLANNING FULL COST Cost additive to payroll charges used by DOT for planning program cost allocations.
9947		PLANNING A-87 Cost additive to payroll charges used by DOT for planning program cost allocations as allowed by OMB Circular A-87.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
9948		OTHER DIRECT FULL COST Cost additive to payroll charges used by DOT for other direct cost allocations.
9949		SPEC APPROP FULL COST Cost additive to payroll charges used by DOT for special appropriated project cost allocations.
9956		DOT EQUIPMENT USAGE ALLOCATION Posts only to FINET Job Ledger. Used by DOT Equipment Management System for equipment usage overhead cost allocations.
9957		DOT SHOP ALLOCATION Posts only to FINET Job Ledger. Used by DOT Equipment Management System for shop overhead cost allocations.

Object Category TA

Object Class	TTA
7806	T&A BAIL REFUNDS Used by the Circuit Courts Trust Agency Fund and the District Courts Trust Agency Fund for bail refunds.
7807	T&A BAIL FORFEITURES Used by the Circuit Courts Trust Agency Fund and the District Courts Trust Agency Fund for bail bond forfeitures.
7808	T&A RESTITUTION PAYMENTS Used by the Circuit Courts Trust Agency Fund and the District Courts Trust Agency Fund for victim restitution payments.
7809	T&A SSB CUSTODIAN FEES Used by the State Treasurer Unclaimed Property Expendable Trust fund for State Street Bank custodian fees.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7810		T&A CLEARING HOUSE FEES Used by the State Treasurer Unclaimed Property Expendable Trust fund for clearing house fees.
7811		T&A OTHER PAYMENTS Other payments from trust or agency funds.
7812		T&A HOLDER REIMBURSEMENTS Used by the State Treasurer Unclaimed Property Expendable Trust fund for holder reimbursements.
7813		T&A OWNER CLAIM PAYMENTS Used by the State Treasurer Unclaimed Property Expendable Trust fund for owner claim payments.
7814		T&A RECIPROCAL PAYMENTS Used by the State Treasurer Unclaimed Property Expendable Trust fund for reciprocal payments.
7815		T&A HIGHER EDUC FINES Used by the State Treasurer Higher Education Fines Agency Fund to return parking and moving violation fines to the higher education institutions.
7816		T&A FEE FINDER CLAIM PAYMENTS Used by the State Treasurer Unclaimed Property Expendable Trust fund for fee finder claim payments.
7817		T&A NAPPCO FEES Used by the State Treasurer Unclaimed Property Expendable Trust fund for National Abandoned Property Processing Corporation fees.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7818		T&A UI OPERATING GEN EXPENSES General expenses of operating the Unemployment Insurance Programs, not elsewhere classified.
7819		T&A UI COLLECTION COST EXPENSE Collection costs which cannot be assessed to an individual employment insurance account.
7820		T&A BANKING COSTS For the costs charged by banks for the operation and maintenance of bank accounts.
7821		T&A UI BAD DEBT EXP-CONTRBTRY The expense for writing off contributions. Related to balance sheet account 1250- Allowance for Doubtful Accounts Receivable - Tax Contributory.
7822		T&A UI BAD DEBT EXP-BEN OVRPMT The expense for writing off benefit overpayments. Related to balance sheet account 1257- Allowance for Doubtful Accounts Receivable - Benefit Overpayments.
7823		T&A UI BAD DEBT EXP-INT & PEN The expense for writing off reimbursable employer accounts. Related to balance sheet account 1255- Allowance for Doubtful Accounts Receivable - Reimbursable Employers.
7824		T&A UI BAD DEBT EXP SAF Write off expense for Department of Workforce Services Special Administrative Fund receivables (Unemployment Insurance Program assessed interest and penalties) determined to be uncollectible.
7825		T&A UI BAD DEBT EXP NEW HIRE Write off expense for New Hire Reporting Program receivables (penalties assessed employers for failure to report required hiring information) determined to be uncollectible.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7827		T&A UI SUMMARY ALL WRITTENOFF Reporting category of the total write off expense for all Unemployment Insurance Programs and related programs (e.g. New Hire and Special Administrative Fund.)
7828		T&A ELECTION CAMPAIGN DISBURS Used by the State Treasurer Election Campaign Agency Fund to disburse to the designated political parties the amounts designated on state individual income tax returns.
7829		T&A ASLLC FEES Contract audit fees for unclaimed property audits.
7833		T&A DISBURSEMENTS For disbursements from trust or agency funds.
7834		T&A OSDC-PMT-LOCAL GOV For the disbursement of the 50% split for local prosecutors from the collection of fine monies by the Office of State Debt Collection.
7838		T&A PROPERTY TAX DISBURSEMENT Used to disburse the proceeds of a statewide levy on taxable property in the Property Tax Valuation Fund to counties based upon formulas in Utah Code Annotated 59-2-906.1 and .2 to promote the accurate valuation of property and maintenance of an efficient property tax administration system.
7839		T&A LICENSE PLATE DISBURSEMNT Used to disburse license plate proceeds to another agency including the Olympic committee for Olympic license plates.
7840		T&A HIGHWAY TAX DISBURSEMENT Used to disburse the highway tax to municipalities for the construction and maintenance of highways under the jurisdiction of the municipality imposing the tax.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7841		T&A COUNTY OPTION TAX DISBURS Used to disburse the county option sales tax that enables counties to carry out more effectively the counties' statutorily defined roles as political and legal subdivisions of the State by improving the counties' revenue raising capacities.
7859		T&A AGENCY FUND DISBURSEMENTS For disbursements from agency funds.
7860		T&A CAR & BUS TAX DISBURSEMNT Used by the Tax Commission to disburse the centrally assessed rail car and common carrier (freight companies) tax.
7864		T&A IFTA CASH BONDS DISBRSMNT Used by the Tax Commission when a taxpayer defaults on IFTA tax obligations and the taxpayer's cash bond is used to pay his/her tax liability.
7865		T&A SPEC FUEL CASH BD DISBURS Used by the Tax Commission when a taxpayer defaults on special fuel tax obligations and the taxpayer's cash bond is used to pay his/her tax liability.
7866		T&A AD VALOREM CASH BD DISBRS Used by the Tax Commission when a taxpayer defaults on ad valorem tax obligations and the taxpayer's cash bond is used to pay his/her tax liability.
7867		T&A TABACCO TAX CASH BOND DISB Used by the Tax Commission when a taxpayer defaults on tobacco tax obligations and the taxpayer's cash bond is used to pay his/her tax liability.
7868		T&A LOCAL SALES & USE DISBURS Used by the Uniform Local Sales Tax Agency Fund and the Rural County Hospital Tax Agency Fund to disburse local sales and use tax collected by the State to the counties and municipalities assessing the tax.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7869		T&A TRANSIENT ROOM DISBURSEMT Used by the Transient Room / Resort Tax Agency Fund to disburse the county hotel room tax collected by the State to the county treasurers.
7870		T&A DISB RESORT COM SALES TAX Used by the Transient Room / Resort Tax Agency Fund to disburse the county hotel room tax collected by the State to the county treasurers.
7871		T&A TOURISM & CONVENT DISBURS Used by the Transient Room / Resort Tax Agency Fund and the Tourism Recreation Tax Agency Fund to disburse the county hotel room tax and the county tourism, recreation, cultural, and convention taxes collected by the State to the county treasurers.
7872		T&A RESTAURANT TOUR/CONV DISB Used by the Transient Room / Resort Tax Agency Fund and the Tourism Recreation Tax Agency Fund to disburse the county hotel room tax and the county tourism, recreation, cultural, and convention taxes collected by the State to the county treasurers.
7873		T&A TRANSIT AUTH TAX DISBURST Used by the Local Transit Authority Agency Fund to disburse the collection by the State of sales tax to fund public transportation systems to the counties and cities assessing this tax.
7874		T&A W/H TAX BOND DISBURSEMENT Used by the Savings Bond Fund Agency Fund to disburse employee payroll deductions for the purchase of U.S. Savings Bonds.
7875		T&A SALES TAX CASH BD DISBURSE Used by the Tax Commission when a taxpayer defaults on sales tax obligations and the taxpayer's cash bond is used to pay his/her tax liability.
7876		T&A CIGARETTE TAX CSH BD DISB Used by the Tax Commission when a taxpayer defaults on cigarette tax obligations and the taxpayer's cash bond is used to pay his/her tax liability.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7877		T&A RECYCLE REIMBURSEMENTS Used by the Waste Tire Recycle Expendable Trust Fund for recycled tire reimbursements.
7878		T&A S/L CO HEALTH ADMIN FEE Used by the Waste Tire Recycle Expendable Trust Fund for Salt Lake County Health Department fee for administration of recycled tire reimbursements.
7879		T&A OTHER CO HEALTH ADMIN FEE Used by the Waste Tire Recycle Expendable Trust Fund for Utah County Health Department fee for administration of recycled tire reimbursements.
7880		T&A CENTRAL UT HEALTH ADM FEE Used by the Waste Tire Recycle Expendable Trust Fund for Central Utah Health Department fee for administration of recycled tire reimbursements.
7881		T&A DAVIS CO HEALTH ADMIN FEE Used by the Waste Tire Recycle Expendable Trust Fund for Davis County Health Department fee for administration of recycled tire reimbursements.
7882		T&A WEBER MORGAN HLTH ADM FEE Used by the Waste Tire Recycle Expendable Trust Fund for Weber/Morgan Health Department fee for administration of recycled tire reimbursements.
7883		T&A TOOELE CO HEALTH ADM FEE Used by the Waste Tire Recycle Expendable Trust Fund for Tooele County Health Department fee for administration of recycled tire reimbursements.
7884		T&A SEIZED CASH DISBURSEMENTS Used by the Department of Public Safety for disbursements per court action from the Public Safety Financial Responsibility Agency Fund and the Public Safety Seized Cash Agency Fund.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7885		T&A PATIENT DISBURSEMENTS For patients personal needs and personal care that are not provided by the Utah State Hospital. May include spending money for treats, clothing, eye glasses, personal hygiene, activities, and other items for personal use not provided by the hospital.
7886		T&A MUN ENERGY SALES & USE TAX Used to disburse the Municipal Energy Sales and Use Tax that provides for a stable revenue source for municipalities and to create a more competitive environment for the energy industry.
7890		T&A WORKSHOP SUPPLY EXPENSE Used by the Utah State Developmental Center Workshop Trust Fund for operating supplies for the school's workshop.
7892		T&A EXPENSES PATIENT ACCTS Used by the Utah State Developmental Center Patient Account Agency Fund for disbursements of client personal money for client personal expenses.
7894		T&A DISB OTHER INMATE REQUEST Used by the Inmate Agency Fund in Draper for disbursements for the inmates at the prison in Draper.
7898		T&A MISC DISBURSEMENTS For miscellaneous disbursements from trust and agency funds.
7899		T&A NEW EQUIPMENT Used for disbursements for new equipment.
7900		T&A EQUIP REPLACEMENT Used for disbursements for equipment replacement.
7901		T&A EQUIP REPAIR Used for disbursements for equipment repair.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7902		T&A MANAGEMENT SERVICES Used for disbursements for management services.
7904		T&A OPERTR BENEFITS Used by the Visually Handicapped Vendors Expendable Trust Fund for disbursements for vending stands operator benefits.
7906		T&A TRUST FUND DISBURSEMENTS For disbursements from trust funds.
7908		T&A WELL DRLLRS BONDS DISBRSE Used by the Department of Natural Resources Division of Water Rights for refunds of statutorily required penal bonds for a Utah water well driller license prior to 1987.
7912		T&A COURTS TRAFFIC SCHOOL DISB For the disbursement of traffic school fees collected by the Courts.
7913		T&A COURTS - LEA SPLIT For the disbursement of the 50% split to the state or local governmental agency which issued the citation to be used for law enforcement purposes from the fines and forfeitures collected by the Courts for a violation of Section 41-1a-1303(2) of the Utah Code related to registration of vehicles after establishing residency.
7925		T&A MEDICAL CARE EXPENSES For disbursements for medical care expenses
7938		T&A CONTRA DISBURSEMENTS To record refund of disbursements to keep separate from regular disbursements.
7939		T&A INTEREST DISBURSEMENTS Use for interest disbursements from trust funds.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7940		T&A EXTERNAL TREAS DISBURSEMEN Used by the State Treasurer for principal transactions for the Public Treasurer's Investment Fund for non state agencies.
7941		T&A INTERNAL TREAS DISBURSEMEN Used by the State Treasurer for principal transactions for the Public Treasurer's Investment Fund for state agencies
7942		T&A B&C COUNTY DISBURSEMENTS Used by the Department of Transportation B & C Road Agency Fund for disbursements to counties for the construction and maintenance of local highway systems.
7943		T&A B&C CITIES DISBURSEMENTS Used by the Department of Transportation B & C Road Agency Fund for disbursements to cities for the construction and maintenance of local highway systems.
7955		T&A GUARDIAN AD LITEM-1 3/4% Used to transfer 1 3/4% of the surcharge collected on various fines to the Guardian Ad Litem program.
7956		T&A EMS-14% SURCHARGE FINES Used to transfer 14% of the surcharge collected on various fines to the Department of Health Emergency Medical Services programs.
7957		T&A CRIME VICTIMS-35% SURCHRG Used to transfer 35% of the surcharge collected on various fines to the Crime Victims Reparation Fund.
7958		T&A PUB SAFETY FD-POST-18 1/2% Used to transfer 18 1/2 % of the surcharge collected on various fines to the Public Safety Support Fund for Peace Officer Standards and Training (POST) programs.

**Expenditure Object
Descriptions****Fiscal Year** 2004**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7959		T&A PUB SAFE FD-PROS CONCL-3% Used to transfer 3% of the surcharge collected on various fines to the Public Safety Support Fund for the support of the Utah Prosecution Council.
7960		T&A SUB ABUSE-JUV CRTS-2 1/2% Used to transfer 2 1/2% of the surcharge collected on various fines to the Substance Abuse Prevention Fund for Juvenile Courts.
7961		T&A SUB ABUSE-OFF FD-2 1/2% SR Used to transfer 2 1/2% of the surcharge collected on various fines to the Substance Abuse Prevention Fund for the State Office of Education.
7962		T&A DOM VIOL SER-DHS-4% SRCHG Used to transfer 4% of the surcharge collected on various fines to the Division of Family Services Domestic Violence Services Fund.
7963		T&A DOM VIOL SER-AG TRN 1/2% S Used to transfer 1/2% of the surcharge collected on various fines to the Division of Family Services Domestic Violence Services Fund for the Office of the Attorney General training.
7964		T&A INTOX REHAP-7 1/2% SRCHG Used to transfer 7 1/2% of the surcharge collected on various fines to the Intoxicated Driver Rehabilitation Fund.
7965		T&A ST WARRANTS 2 1/2% SRCHG Used to transfer 2 1/2% of the surcharge collected on various fines to the Statewide Warrant Operations Fund of the Department of Public Safety.
7966		T&A GENERAL FD-10% SURCHARGE Used to transfer the balance (10%) of the surcharge collected on various fines to the General Fund.

**Expenditure Object
Descriptions**

Fiscal Year 2004

**State of Utah - Division of Finance
Chart Of Accounts**

As of 01-Jun-04

Object	Payroll Wage Types	Object Name and Description
7967		T&A TRAFFIC MITIGATION SURCHRG For the disbursement of the traffic mitigation surcharge on traffic citations to local governments where the citations were issued.
7967		T&A TRAFFIC MITIGATION SURCHRG For the disbursement of the traffic mitigation surcharge on traffic citations to local governments where the citations were issued.

Object Category TR

Object Class	TTN
8100	OPERATING TRANS - INTERFUND For operating transfers between different funds.
8500	CAPITAL TRANSFERS For transfers of contributed capital and residual equity (not for general operations.)

Object Class	TTR
8000	OPERATING TRANS - INTRAFUND For operating transfers within the same fund.